

**VIRGINIA
DEPARTMENT OF TAXATION**



**Electronic Filing of
Individual Income Tax Returns
Information for
Software Developers
(Tax Year 2005)
Publication VA-1346**

Revised 10/14/05

INTRODUCTION

The Virginia Department of Taxation is pleased to announce that we will be participating in the Federal/State Electronic Filing Program for the 2005 tax year. We realize the success of this program will depend upon the efforts of both the participating software developers and the Department. We look forward to working with each of you as you develop and test your software.

The purpose of this document is to assist the software developers in preparing the Virginia tax data for electronic filing. There are other publications from the Department and from the Internal Revenue Service that will discuss the policies and procedures that will be a part of this program. These documents include:

IRS PUBLICATIONS

Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2005)

Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2005)

Publication 1436, Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2005)

VIRGINIA DEPARTMENT OF TAXATION PUBLICATIONS

Publication VA-1345, Virginia Department of Taxation Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2005)

Publication VA-1436, Virginia Department of Taxation Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2005)

We believe this guide will help you as you develop your software. Please feel free to contact the Department personnel on Page 7 if you have any questions, comments, or concerns. We value your input and appreciate any suggestions you may have.

VIRGINIA ELECTRONIC FILING CALENDAR FOR TAX PERIOD JANUARY 1, 2005 to DECEMBER 31, 2005

Begin Federal/State Software Testing.....	November 9, 2005*
Begin Transmitting Live Returns to IRS/VA Department of Taxation	January 13, 2006*
Last Date to Transmit VA Returns Electronically.....	October 20, 2006*

*NOTE: These dates are determined by the IRS and are subject to change.

IMPORTANT NEWS

Direct Debit Payment Warehousing

Payment warehousing is a new feature for tax year 2005. This enables taxpayers the ability to select a date in the future for their direct debit to be processed. Even if the taxpayer elects to have their tax due immediately withdrawn, a date will be required.

Forms 1099-MISC and 1099-G

Forms 1099-MISC and 1099-G are accepted as part of the Virginia electronic return.

Out of State Tax Credits

Returns with tax credits for taxes paid to bordering states, Maryland and North Carolina, will be accepted as part of the Virginia electronic return. Inclusion of other states is planned for future years. Although hard copies of the other states' returns must be mailed to the Electronic Filing Unit, new schedules providing information related to the tax credit is included in the electronic return.

Decedent returns

Returns where the taxpayer, spouse or both are deceased are accepted as part of the Virginia electronic return.

Separated File Layouts

Some developers have expressed the need to have separate file layouts for each form type. We are now including separate generic record file layouts for each form type. The combined generic record layout is also still attached.

CONTACT PERSONNEL, VIRGINIA DEPARTMENT OF TAXATION

Electronic Filing Coordinator

Kerry E. Williams (804) 367-0240
kwilliams@tax.virginia.gov

Help Desk

Tina Thoummarath (804) 367-6100
elfcoordinator@tax.virginia.gov

TESTING PROCEDURES

Only software developers are required to test their software with the Virginia Department of Taxation. IRS testing must be successfully completed before the state testing process can begin. Test data and procedures are to be included in another document, *Publication VA-1436, Virginia Department of Taxation Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2005)*, that will be distributed around mid-October.

The Virginia Test Package will be available on our web site at www.tax.virginia.gov under the Tax Professional's section or you may request the Virginia test package document by calling or writing to:

Virginia Department of Taxation
Electronic Filing Unit
Attn: Kerry E. Williams
PO Box 27423
Richmond, VA 23261-7423
(804) 367-0240 (voice)
(804) 367-0224 (fax)
kwilliams@tax.virginia.gov

****Please contact Kerry Williams or Tina Thoummarath before submitting any state test returns. ****

EXCLUSIONS FROM VIRGINIA ELECTRONIC FILING

The following forms/line items **will not be acceptable** for electronic filing for the 2005 tax year.

- Amended returns
- Prior year returns
- Fiduciary returns (Form 770)
- Extension requests (Form 760E)
- Returns for any tax period other than January 1, 2005 to December 31, 2005
- Returns containing certain "Other Subtractions" (Other Subtraction Code "99" is not acceptable for ELF)
- Returns with withholding from Form 4852, Substitute W-2

NOTE: In addition to the above exclusions from Virginia electronic filing, any income tax return included in the list of exclusions from Federal electronic filing cannot be filed through the Federal/State Electronic Filing program.

VIRGINIA RECORD LAYOUTS

The Virginia Forms 760, 760PY and 763 returns will be accepted electronically for the 2005 tax year. These can be refunds, zero, or balance due returns. The record layouts that follow list all the data fields contained in the IRS generic record. The Virginia use of the data field is listed below the IRS field description. The Virginia return data will be contained in the **generic record**. The **unformatted record will be used** to capture the entire federal return to include federal schedules, forms and wage and tax statement form records as well as **page 2 of Form 760CG, Schedule NPY, Schedule ADJ - Part 2, Schedule FED, Schedule OSC, Virginia Supplemental Schedule-MD, Virginia Supplemental Schedule-NC, specific 760PY fields and wage and tax statements (1099-G, 1099-MISC).**

Please take note of the following:

1. Virginia's name fields will more closely match the standard IRS convention. Due to space constraints however we will only be able to accommodate twenty (20) characters of the last name fields. If the last name field exceeds 20 characters, please prompt the user to correct or have the software programmatically make the correction.
2. For returns with a filing status of 2, 3 and 4, the spouse's name must be included on the tax return.
3. Virginia will not be using any of the fields in the IRS "Consistency Section" (IRS 150 - IRS 205).
4. Virginia **does** want a complete copy of the federal return. The data should be identical to the IRS data with the exception of four characters. See the Unformatted Record section of this document.
5. The generic record must be used to transmit Virginia returns. **Unformatted records will contain federal return, schedules and wage and tax statements as well as the Schedule NPY, Schedule ADJ, Schedule FED and specific 760PY fields, Schedule OSC, Virginia Supplemental Schedule-MD, Virginia Schedule-NC, and wage and tax statements.**
6. The IRS convention of "sign trailing" will be used for all IRS 12 byte numeric data fields.
7. Only whole dollar amounts should be entered on all forms.
8. Virginia **will again be offering direct deposit** of refunds this year. We will also now support **direct debit for ELF tax due returns**.
9. Each transmitted record must contain a valid Software Developer ID in the IRS field 300 (VA.300-1). The developer selects this ID and informs the department.
10. Payment for balance due returns may be made using the 760-PMT, direct debit, or by credit card through Official Payments. Additional information regarding payment via credit card can be obtained by calling 1-800-2PAY-TAX, or by visiting www.officialpayments.com.

GENERIC LAYOUT (Tax Year 2005)

GENERIC STATE RECORDS

The Generic State Records Section will be utilized for the capture of header information, state direct deposit data, preparer information, and tax return information. The Header Section contains identifying information for the return. The State Direct Deposit Section is used to store bank information. This information does not have to be the same as the Federal Direct Deposit data. The Participant Section is used for capturing return preparation information. The Entity Section contains taxpayer name and address information. The Federal Consistency Section is not used by Virginia. The first Alphanumeric Field (IRS 300) is used to capture more return preparation information. (See Appendix)

Please note the following:

1. Variable length and fixed length records should be identified by the length in the header record for each record. Fixed length records will always contain the maximum number of characters indicated in the record definition. Variable length records may contain less than the maximum number of characters.
2. Virginia will **not** utilize any of the federal consistency fields.

2005 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
***** Header Section *****						
	Byte Count		4		"2732" for fixed; "nnnn" for variable format	****
IRS000	Record ID		6	AN	"STbbbb"	
IRS001	Form Number		6	AN	"0001bb"	
IRS002	Page Number		5	AN	"PG01b"	
IRS003	Primary SSN		9	N	Required Entry. Primary Taxpayer's SSN	
IRS004	Filler		1		blank	
IRS005	Form /Schedule No.		7	N	"0000001"	
***** Header Ends *****						
IRS010	State Code		2	A	"VA"	
IRS011	City Code		2	A	Reserved for future use	
IRS019	State Only Indicator		2	A	"SO" (Indicates State Only return data)	
IRS020	Declaration Control Number		14	N	Assigned by filer	
	First two positions		2	N	Value Always "00"	
	EFIN of Originator		6	N		
	Batch Number		3	N	(000-999)	
	Serial Number		2	N	(00-99)	
	Year digit		1	N	"6"	****

IRS023	Return Sequence Number		16	N	Required Entry.	
	ETIN of transmitter		5	N	Must Equal RSN	
	Trans Use Field		2	N	in 1040, A or EZ	
	Julian Date of Tr		3	N	Will be used as filing date of VA return	
	Trans Seq. Number		2	N	(01-99)	
	Seq. Number of Return		4	N	(0001-9999)	
***** State Direct Deposit Section *****						
IRS024	Direct Deposit Indicator		1	N	"1" = Direct Deposit; "2" = Direct Debit	
IRS025	Reserved RTN Flag		1	N	Not Used	
IRS027	Direct Debit Date		8	N	YYYYMMDD--IRS024 Must equal "2"; else zero or spaces	****
IRS028	Direct Debit Amount		11	N	Must be zero padded. IRS024 Must equal "2" and IRS 525 Must be > 0.	****
	IRS028 Filler		1	AN	MUST EQUAL SPACE	****
IRS030	Routing Transit		9	N	Only Valid if IRS024 contains values "1" or "2"	
IRS032	State RTN Indicator		1	N	0 = No State RTN Present; 1 = State RTN found on FOMF; 2 = State RTN not found on FOMF	
IRS035	State Deposit Account Number		17	AN	Only Valid if IRS024 contains values "1" or "2"	
IRS040	Checking Account		1	AN	"X" or blank	
IRS048	Savings Account		1	AN	"X" or blank	
***** Indicators *****						
IRS049	On Line state Return		1	A	"O" = On-Line	
***** Participant Section *****						
IRS050	State Numeric Area		27	N		
VA050-1	Preparer SSN or PTIN		9	AN	1040 Seq 1380	
VA050-2	Preparer EIN		9	AN	1040 Seq 1380	
VA050-3	Preparer ZIP		5	N	1040 Seq 1410-5	
VA050-4	Preparer ZIP +4		4	N	1040 Seq. 1410-4	
IRS052	State Alphanumeric Area		93	AN		
VA052-1	StAck Mailbox ID		5	AN	NOT USED	
VA052-2	Preparer's Firm Name		35	AN	1040 Seq 1370	
VA052-3	Preparer's Address		30	AN		
VA052-4	Preparer's City		20	AN	1040 Seq 1390	
VA052-5	Preparer's State		2	AN	1040 Seq 1400	
VA052-6	Preparer Self-Employed Ind		1	AN	1040 Seq 1350	

2005 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS055	Spouse's SSN		9	N	Spouse's SSN; Required Entry for filing statuses 2,3 and 4 (760PY and 763 have filing status 4) No Entry allowed for filing status 1.	
***** Entity Section *****						
IRS060	Name Line 1		35	AN	Required Entry	
VA060-1	Primary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA060-2	Filler		12		NOT USED	
VA060-3	Primary Suffix		3	A	Alpha only. Left justification	
IRS062	Date of Death Primary		8		YYYYMMDD	*****
IRS065	Name Line 2		35	AN		
VA065-1	Secondary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA065-2	Filler		12		NOT USED	
VA065-3	Secondary Suffix		3	A	Alpha only. Left justification	
IRS068	Date of Death Secondary		8		YYYYMMDD	*****
IRS070	Name Line 3		35	AN		
VA070-1	Primary First name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-2	Primary Middle Initial		1	A	Alpha only	
VA070-3	Secondary First Name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-4	Secondary Middle Initial		1	A	Alpha only	
VA070-5	Filler		1		NOT USED	
IRS074	In C/O Addressee		35	AN		*****
IRS075	Address Line 1		35	AN		
VA075-1	Present Home Address (Number street or rural route and apt. number)		34	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
VA075-2	Filler		1		NOT USED	
IRS077	Foreign Street Address		35	AN	NOT USED	
IRS080	Address Line 2		35	AN		
VA080-1	Alternative Address Line - C/O information		34	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
VA080-2	Filler		1		NOT USED	
IRS085	City		22	A	Required Entry. First position can not be blank	
VA085-1	City, town or PO		20	AN	No more than one space can exist between characters (word separation). Left justified.	
VA085-2	Filler		2		NOT USED	
IRS087	Foreign City State or Province		35	AN	NOT USED	
IRS090	City Code		5	A	NOT USED	
IRS095	State Abbreviation		2	AN		
VA095-1	State		2	A	Required Entry	
IRS098	Foreign Country		22	A	NOT USED	
IRS100	Zip Code		12	N		
VA100-1	9 digit zip code		9	N	Required Entry	

2005 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA100-2	Filler		3		NOT USED	
IRS105	County		20	A		
VA105	Resident VA City or County		20	AN	NOT USED FOR 760 Required Entry for 763 and 760PY , must correspond with locality name in locality code list where taxpayer lived on 1/1/05.	
IRS110	County Code		5	N		
VA110-1	Locality Code		3	N	Required Entry. Must correspond with 3 digit code, must be all numeric. See table 1 for valid codes.	
VA110-2	City Box		1	AN	NOT USED for 760. 760PY and 763 only - "X" or space to indicate locality referred to in fields 110-1 and 105 is a "city".	
VA110-3	County Box		1	AN	NOT USED for 760. 760PY and 763 only - "X" or space to indicate locality referred to in fields 110-1 and 105 is a "county".	
IRS115	Telephone Number		12	AN		
VA115-1	Primary Taxpayer Telephone #		10	N	Area code and telephone number of primary taxpayer.	
VA115-2	Filler		2		NOT USED	
IRS120	Primary TP Signature		5	N		****
IRS125	Spouse Signature		5	N		****
IRS126	ERO EFIN/PIN		11	N		****
***** Consistency Section *****						
IRS150	Federal Filing Status		1	N	NOT USED	
IRS155	Total Federal Exemptions		2	N	NOT USED	
IRS160	Wages, Salaries, Tips		12	N	NOT USED	
IRS165	Taxable Interest		12	N	NOT USED	
IRS170	Tax Exempt Interest		12	N	NOT USED	
IRS175	Dividends		12	N	NOT USED	
IRS180	State Refund		12	N	NOT USED	
IRS185	Taxable Soc Sec Benefits		12	N	NOT USED	
IRS190	Keogh Plan and SEP		12	N	NOT USED	
IRS195	Adjusted Gross Income		12	N	NOT USED	
IRS200	Standard/Itemized Deductions		12	N	NOT USED	
IRS205	Earned Income Credit		12	N	NOT USED	
***** Alphanumeric Section *****						
IRS 300	Alphanumeric Field 1		80	AN		
VA300-1	Software Developer ID		10	AN	Required Entry.	
VA300-2	Paid Prep name		31	AN		
VA300-3	Prep Phone Number		10	AN		
VA300-4	Non-paid prep		13	AN		
VA300-5	Prep State EIN		16	AN		
IRS 305	Alphanumeric Field 2		80	AN		
VA305-1	Fed. Data Ind. Flag		1	AN	Required Entry. Value = "V" (variable data)	
VA305-2	VA Form Code		1	AN	Required Entry. Values = "L" (form 760) "P" (form 760PY) "N" (form 763)	
VA305-3	VA Filing Status		1	N	Required Entry. Values = "1" – Single (All Forms) "2" – Married, filing joint; (All Forms) "3" – Married, filing separate; (760 & 760PY only) "3" – Married, spouse has no income from any source (763 only) "4" – Married filing separate return (760PY & 763 only)	

2005 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA305-4	Head of Household		1	AN	Value = "X" if federal filing status is head of household	
VA305-5	Yourself exemption		1	N	Required Entry. For 760 Value = 1; For 760PY Value = 1 if filing status (Field 305-3) is "1", "3" or "4". Value = 2 if filing status is "2"; For 763 Value = 1 if filing status is "1" or "4". Value = 2 if filing status is "2" or "3".	
VA305-6	65 or over exemption for Primary TP		1	N	Required Entry. For 760 Value = 1 for over 65 years old For 760PY If filing status is "1", "3" or "4", Value = 1 for over 65 years. If filing status is "2" and primary and secondary are over 65, Value = 2. For 763 If filing status is "1" or "4", Value = 1 for over 65 years. If filing status is "2" or "3" and primary and secondary are over 65, Value = 2.	
VA305-7	Blind exemption for Primary TP		1	N	Required Entry. For 760 Value = space for not blind; Value = 1 for blind For 760PY If filing status is "1", "3" or "4", Value = space for not blind or Value = 1 for blind. If filing status is "2" and primary and secondary are blind, Value = 2. For 763 If filing status is "1" or "4", Value = space for not blind or Value = 1 for blind. If filing status is "2" or "3" and primary and secondary are blind, Value = 2.	
VA305-8	Dependents		2	N	Required Entry. Value = 00 through 99	
VA305-9	Total Exemptions		2	N	Required Entry. Value = 01 through 99	
VA305-10	Spouse's exemption		1	N	Required Entry. For 760 If filing status is "1" or "3", Value = space. If filing status is "2", Value = 1. For 760PY If filing status is "4", Value = 1. For 763 , NOT USED.	
VA305-11	65 or over exemption for Spouse		1	N	Required Entry. For 760 If filing status is "1", "2" or "3", AND for filing status "2" spouse is under 65, Value = space. If filing status is "2" AND spouse is over 65, Value = 1. For 760PY If filing status is "4" AND spouse is over 65, Value = 1. For 763 , NOT USED.	
VA305-12	Blind exemption for Spouse		1	N	Required Entry. For 760 If filing status is "1", "2" or "3", AND for filing status "2" spouse is not blind, Value = space. If filing status is "2" AND spouse is blind, Value = 1. For 760PY If filing status is "4" AND spouse is blind, Value = 1. For 763 , NOT USED.	
VA305-13	Dependents		2	N	For 760 , NOT USED. For 760PY , if filing status is "4", Values = 00 - 99. For 763 , NOT USED.	
VA305-14	Total Exemptions		2	N	For 760 , NOT USED. For 760PY , if filing status is "4", Values = 01 - 99. For 763 , NOT USED.	
VA305-15	Dependent on Another's Rtn		1	A	Value must = "X" if claimed as a dependent on another's return or else space.	
VA305-16	Farmer/Fisherman		1	A	Value = "X" if farmer/fisherman or else space.	

2005 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA305-17	Overseas when rtn due		1	A	All Forms, Value = "X" if overseas on due date or else space.	
VA305-18	Coalfield Employment Enhancement Credit		1	A	NOT ALLOWED FOR ELF RETURNS	
VA305-19	Credit Card		1	A	Value = "X" if paying by credit card or else blank	
VA305-20	Primary TP's business phone number		10	A	Area Code and number, else spaces	
VA305-21	Spouse's business phone number		10	A	Area Code and number, else spaces	
VA305-22	Date primary moved to or from VA		5	N	For 760 , NOT USED. For 760PY , Value = 0MMDD to indicate date taxpayer moved out of VA or Value = 1MMDD to indicate date taxpayer moved in to VA. For 763 , NOT USED.	
VA305-23	Date Spouse moved to or from VA		5	N	For 760 , NOT USED. For 760PY , Value = 0MMDD to indicate date spouse moved out of VA or Value = 1MMDD to indicate date spouse moved in to VA. For 763 , NOT USED.	
VA305-24	Authorization for TAX to discuss rtn with preparer		1	A	All Forms, Value = "X" if tp authorizes TAX to discuss return with preparer.	
VA305-25	State of Residence		2	A	FOR 760 , NOT USED. For 760PY , NOT USED. For 763 , Taxpayer's state of residence.	
VA305-26	Name or Filing Change		1	A	For 760 , Value = "X" if name, or filing status changed since last filed return, otherwise blank For 760PY , NOT USED. For 763 , NOT USED.	
VA305-27	Address Change		1	A	For 760 , Value = "X" if address has changed since last filed return, otherwise blank. For 760PY , NOT USED. For 763 , Value = "X" if name and address has NOT changed since last filed return, otherwise blank.	
VA305-28	VA return not filed last year		1	A	For 760 , Value = "X" if VA return was not filed in prior year, otherwise blank For 760PY , NOT USED. For 763 , NOT USED.	
VA305-29	Fixed Date Conformity		1	A	Value = "X" if Fixed Date Conformity adjustments were made to the return.	
VA305-30	Addition from form 760C		1	A	760 only , Value = X if ADJ/CG Part II field 0060 =X.	
VA305-31	Addition from form 760F		1	A	760 only , Value = X if ADJ/CG Part II field 0061 =X.	
VA305-32	Prepared by Paid Tax Preparer		1	A	760 only , Value = X if return was completed by a paid tax preparer.	
VA305-33	Other Subtractions Code 1	760PY, Line44a 763, Line 39a	2	AN	760PY & 763 only. Enter valid subtraction code or spaces.	*****
VA305-34	Other Subtractions Code 2	760PY, Line44b 763, Line 39b	2	AN	760PY & 763 only. Enter valid subtraction code or spaces.	*****
VA305-35	Other Subtractions Code 3	760PY, Line44c 763, Line 39c	2	AN	760PY & 763 only. Enter valid subtraction code or spaces.	*****
VA305-36	Political Contribution Indicator		1	AN	Used if only Schedule CR credit claimed is the political contribution credit.	
VA305-37	Filing Election		1		Should equal "0" or "7".	

2005 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA305-38	Disability Income Indicator - Primary		1	AN	Value = "X" if Disability Income subtraction (760PY line 43, 763 line 37) was taken by primary taxpayer, else space	
VA305-39	Disability Income Indicator - Spouse		1	AN	Value = "X" if Disability Income subtraction (760PY line 43, 763 line 37) was taken by spouse, else space	
VA305-40	Taxpayer Deceased -- Primary		1	AN	Value = "X" if primary taxpayer is deceased 70PY and 763 ONLY	
VA305-41	Taxpayer Deceased -- Spouse		1	AN	Value = "X" if spouse is deceased 70PY and 763 ONLY	
VA305-42	Vendor ID		5	AN	NACTP Code OR VA TAX Assigned Vendor Code. This is a required entry.	
IRS310	Alphanumeric Field 3		80			
VA310-1	Date of residence from primary tp		8	N	760PY only , First day of the year primary taxpayer lived in VA. Value = MMDDYYYY	
VA310-2	Date of residence to primary tp		8	N	760PY only , Last day of the year primary taxpayer lived in VA. Value = MMDDYYYY	
VA310-3	Date of residence from Spouse		8	N	760PY only , First day of the year spouse lived in VA. Value = MMDDYYYY	
VA310-4	Date of residence to Spouse		8	N	760PY only , Last day of the year spouse lived in VA. Value = MMDDYYYY	
VA310-5	Federal Adjusted Gross Income	760, Line 1 760PY Line 6 Column B 763, Line 6	11	N	MUST BE Zero Padded..	
	VA310-5 Sign		1	AN	"-" for negative, space for positive number	
VA310-6	Federal Adjusted Gross Income	760PY Line 6, column A	11	N	760PY only , MUST BE Zero Padded..	
	VA310-6 Sign		1	AN	"-" for negative, space for positive number	
VA310-7	Additions	760, Line 2 760PY, Line 7 column B 763 Line 7	11	N	ALL Forms -- Must be zero padded. 760 , Additions from page2 of 760 Field 0059 760PY & 763 , Additions from Field 565	
	VA310-7 Filler		1	AN	Must equal space	
VA310-8	Additions	760PY, Line 7, column A	11	N	Must be zero padded. 760PY only , Additions from Field 570	
	VA310-8 Filler		1	AN	Must equal space	
IRS 315	Alphanumeric Field 4		80			
VA315-1	Subtotal	760, Line 3 760PY Line 8 column B 763 Line 8	11	N	All FORMS - The sum of Fields 310-5 and 310-7. MAY BE NEGATIVE.	
	VA315-1 Sign		1	AN	"-" for negative, space for positive number	
VA315-2	Subtotal	760PY, Line 8, column A	11	N	Must be zero padded. 760PY only , Sum of Fields 310-6 and 310-8.	
	VA315-2 Sign		1	AN	"-" for negative, space for positive number	
VA315-3	Age deduction for primary taxpayer	760, Line 4a 760PY, Line 38 Column B 763, Line 33b Column B	5	N	Must be zero padded. (See form instructions)	
VA315-4	Age deduction for Spouse	760, Line 4b 760PY Line 38, Column A 763, Line 33b Column A	5	N	Must be zero padded. (See form instructions)	

2005 ELF Generic Record Layout

(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
VA315-5	Combined Age Deduction	763, Line 33c	5	N	Must be zero padded. 763 only , sum of Fields 315-3 and 315-4.	
VA315-6	Social Security & Tier I Railroad Retirement claimed on Federal return as income	760, Line 5 760PY, Line 42, Column B 763, Line 36	11	N	Must be zero padded. Enter only the amount of Social Security or Tier I Railroad Retirement included in FAGI (Field 310-5)	
	VA315-6 Filler		1	AN	Must equal space	
VA315-7	State Tax Refund claimed on Federal return as income	760, Line 6 760PY, Line 39, Column B 763, Line 34	11	N	Must be zero padded. Enter only the amount of State Tax Refund included in FAGI (Field 310-5).	
	VA315-7 Filler		1	AN	Must equal space	
VA315-8	Other Subtractions	760, Line 7 760PY, Line 9, Column B 763, Line 9	11	N	Must be zero padded. 760, Must match page 2 of 760 Field 0069. 760PY & 763 , Must match field 670.	
	VA315-8 Filler		1	AN	Must equal space	
VA315-9	Filler		5		NOT USED.	
IRS 320	Alphanumeric Field 5		80			
VA320-1	Total Subtractions	760, Line 8	11	N	760 only , Must be the sum of Fields 315-3, 315-4, 315-6, 315-7 and 315-8. Must be zero padded.	
	VA320-1 Filler		1	AN	Must equal space	
VA320-2	Total Virginia Adjusted Gross Income	760, Line 9 760PY Line 10, Column B 763, Line 10	11	N	Must be zero padded. For 760 , the difference between Fields 320-1 and 315-1). For 760PY & 763 , the difference between Fields 315-1 and 315-8.	
	VA320-2 Sign		1	AN	"-" for negative, space for positive number	
VA320-3	Subtractions	760PY, Line 9, Column A	11	N	Must be zero padded. 760PY only , filing status 4 only. Subtractions from Field 675.	
	VA320-3 Filler		1	AN	Must equal space	
VA320-4	Virginia Adjusted Gross Income	760PY, Line 10, Column A	11	N	Must be zero padded. 760PY only , filing status 4 only. The difference between Field 315-2 and Field 320-3.	
	VA320-4 Sign		1	AN	"-" for negative, space for positive number	
VA320-5	Federal Itemized Deductions	760, Line 10a 763, Line 42	11	N	Must be zero padded. 760 & 763 only , Total Federal Itemized Deductions claimed on Schedule A.	
	VA320-5 Filler		1	AN	Must equal space	
VA320-6	State and Local Income Taxes	760, Line 10b 763, Line 43	11	N	Must be zero padded. 760 & 763 only , State and Local Income taxes claimed on Schedule A	
	VA320-6 Filler		1	AN	Must equal space	
VA320-7	Filler		8		NOT USED	
IRS325	Alphanumeric Field 6		80	AN		*****
IRS330	Alphanumeric Field 7		80	AN		*****
***** Signed Numeric Section *****						
IRS 350	Filler		12	N	NOT USED	
IRS 355	Standard Deduction	760PY, Line 11(a) Column A	11	N	For 760PY only Must be zero padded. For filing status 4 only. Portion of Standard Deduction from Field 700 for Spouse	
	IRS 355 Filler		1	AN	Must equal space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 360	Itemized Deductions	760PY, Line 11(b) Column B	11	N	For 760PY only Must be zero padded. Portion of Itemized Deductions from Field 715 for Primary Taxpayer	
	IRS 360 Filler		1	AN	Must equal space	
IRS 365	Itemized Deductions	760PY, Line 11(b) Column A	11	N	For 760PY only Must be zero padded. For filing status 4 only. Portion of Itemized Deductions from Field 715 for Spouse.	
	IRS 365 Filler		1	AN	Must equal space	
IRS 370	760 & 763 Standard or Itemized Deductions 760PY Standard Deduction Amount	760, Line 10 760PY, Line 11a Column B 763, Line 44	11	N	Must be zero padded. 760CG and 763 Must be the difference between Field 320-5 and 320-6 for itemized deductions or the standard deduction based on the filing status. 760PY , Portion of standard Deduction from Field 700 for primary taxpayer.	
	IRS 370 Filler		1	AN	Must equal space	
IRS 375	Personal Exemption Amount	760CG, Line 11 760PY, Line 12 Column B 763, Line 12	11	N	Must be zero padded	
	IRS 375 Filler		1	AN	Must equal space	
IRS 380	Personal Exemption Amount	760PY, Line 12 Column A	11	N	For 760PY only. Must be zero padded For filing status 4 only.	
	IRS 380 Filler		1	AN	Must equal space	
IRS 385	Child & Dependent Care	760CG, Line 12 760PY, Line 13 Column B 763, Line 13	11	N	Must be zero padded Enter amount used to compute federal child care credit while a Virginia resident.	
	IRS 385 Filler		1	AN	Must equal space	
IRS 390	Child & Dependent Care	760PY, Line 13 Column A	11	N	For 760PY only. Must be zero padded For filing status 4 only. Enter amount that was used to compute Federal credit that was paid while a Virginia resident.	
	IRS 390 Filler		1	AN	Must equal space	
IRS 395	Subtotal	760CG, Line 13 760PY, Line 14 Column B 763, Line 14	11	N	Must be zero padded 760CG Field 370 PLUS Fields 375 and 385. 763 Field 540 PLUS Fields 375 and 385 760PY Field 370/360 PLUS 375 and 385	
	IRS 395 Filler		1	AN	Must equal space	
IRS 400	Subtotal	760PY, Line 14 Column A	11	N	For 760PY only Must be zero padded For filing status 4 only. Field 355 or 365, PLUS 380 and 390.	
	IRS 400 Filler		1	AN	Must equal space.	
IRS 405	Virginia Taxable Income	760CG, Line 14 760PY, Line 15 Column B 763, Line 15	11	N	Must be zero padded 760CG Field 320-2 LESS Field 395.	
	IRS 405 Sign		1	AN	"-" for negative, space for positive number	
IRS 410	Virginia Taxable Income	Line 15 Column A	11	N	760PY only. Must be zero padded For filing status 4 only. Field 320-4 LESS Field 400. May be negative or zero.	
	IRS 410 Sign		1	AN	"-" for negative, space for positive number	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 415	Percentage	Line 16	11	N	For 763 only. Must be zero padded Must equal Field 865.	
	IRS 415 Filler		1	AN	Must equal space	
IRS 420	Nonresident Taxable Income	Line 17	11	N	For 763 only. Must be zero padded Multiply Field 405 by Field 415.	
	IRS 420 Sign		1	AN	"-" for negative, space for positive number	
IRS 425	Tax	760CG, Line 15 760PY, Line 16 Column B 763, Line 18	11	N	Must be zero padded Must equal Taxable income (Field 405) multiplied by appropriate tax rate. If result is negative, change to zero.	
	IRS 425 Filler		1	AN	Must equal space	
IRS 430	Primary Virginia Adjusted Gross Income	Line 16a	11	N	760CG only. Must be zero padded For filing status 2 only.	
	IRS 430 Sign		1	AN	"-" for negative, space for positive number	
IRS 435	Spouse's Virginia Adjusted Gross Income	Line 16b	11	N	760CG only. Must be zero padded For filing status 2 only.	
	IRS 435 Sign		1	AN	"-" for negative, space for positive number	
IRS 440	Spouse Tax Adjustment	Line 16	11	N	760CG only. Must be zero padded For filing status 2 only. May not exceed \$259. See instructions booklet for worksheet.	
	IRS 440 Filler		1	AN	Must equal space	
IRS 445	Net Amount of Tax	Line 17	11	N	Must be zero padded 760CG Must be the difference between Fields 425 and 440. 760PY Must equal sum of Field 425 and Field 585.	
	IRS 445 Filler		1	AN	Must equal space	
IRS 450	Primary tp's VA withholding	760CG, Line 18a 760PY, Line 18(a) 763, Line 19(a)	11	N	Must be zero padded Virginia withholding for primary taxpayer.	
	IRS 450 Filler		1	AN	Must be space	
IRS 455	Spouse's VA withholding	760CG Line 18b 760PY Line 18b 763, Line 19b	11	N	Must be zero padded Spouse's Withholding -- ALL FORMS	
	IRS 455 Filler		1	AN	Must be space	
IRS 460	FILLER		12	N	NOT USED.	
IRS 465	Estimated tax payments	760CG, Line 19 760PY, Line 18(c) 763, Line 19(c)	11	N	Must be zero padded	
	IRS 465 Filler		1	AN	Must be space	
IRS 470	Extension payments	760CG, Line 20 760PY, Line 18(d) 763, Line 19(d)	11	N	Must be zero padded	
	IRS 470 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed														
IRS 475	Tax Credit for Low Income Individuals	760CG, Line 21 760PY, Line 18(e) 763, Line 19(e)	11	N	Must be zero padded Value = \$300 per qualifying exemptions or the amount of Tax (Field 445), whichever is less. 760CG page 2 must be included in unformatted record if there is an entry in this field. Qualifying exemptions are Yourself + Spouse + Dependents. This credit may not be claimed if the following are claimed: Virginia National Guard Subtraction Military Pay Subtraction State and Federal Employee Subtraction Blind or 65+ exemptions Age Deduction The total Family Virginia Adjusted Gross Income reported by taxpayer, spouse and any dependents must be equal to or below the Federal poverty threshold. The Federal Poverty Thresholds are: <table><tr><td>Exemptions</td><td>Threshold</td></tr><tr><td>1</td><td>\$ 9,570</td></tr><tr><td>2</td><td>12,830</td></tr><tr><td>3</td><td>16,090</td></tr><tr><td>4</td><td>19,350</td></tr><tr><td>5</td><td>22,610</td></tr><tr><td>6</td><td>25,870</td></tr></table> For each additional person, spouse and dependent exemption, add \$3,260 to the poverty threshold.	Exemptions	Threshold	1	\$ 9,570	2	12,830	3	16,090	4	19,350	5	22,610	6	25,870	*****
	Exemptions	Threshold																		
1	\$ 9,570																			
2	12,830																			
3	16,090																			
4	19,350																			
5	22,610																			
6	25,870																			
	IRS 475 Filler		1	AN	Must be space															
IRS 480	Credit for Tax paid to another state	760CG, Line 22 760PY, Line 18(f) 763, Line 19(f)	11	N	Must be zero padded Only valid for MD and NC out of state tax credits.	*****														
	IRS 480 Filler		1	AN	Must be space															
IRS 485	Other Credits	760CG, Line 23 760PY, Line 18(g) 763, Line 19(g)	11	N	Must be zero padded. Credits from Schedule CR (Field 485) cannot be greater than \$25 when Filing Status (Field 305-3) is 1 or 3 and \$50 when Filing Status (Field 305-3) is 2 or 4.															
	IRS 485 Filler		1	AN	Must be space															
IRS 490	Total payments and credits	760CG, Line 24 760PY, Line 19 763, Line 20	11	N	Must be zero padded. Must be the sum of Fields 450, 455, 465, 470, 475, 480 and 485.															
	IRS 490 Filler		1	AN	Must be space															
IRS 495	Tax you owe	760CG, Line 25 760PY, Line 20 763, Line 21	11	N	Must be zero padded. If Field 445 is greater than Field 490, this must equal the difference.															
	IRS 495 Filler		1	AN	Must be space															
IRS 500	Tax you overpaid	760CG, Line 26 760PY, Line 21 763, Line 22	11	N	Must be zero padded. If (Field 490 is greater than Field 445, this must equal the difference.															
	IRS 500 Filler		1	AN	Must be space															
IRS 505	Addition to tax, penalty, and interest from Schedule NPY	760PY, Line 22 763, Line 23	11	N	Must be zero padded. From Schedule NPY.															
	IRS 505 Filler		1	AN	Must be space															

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 510	Credit to next year's estimated	760CG, Line 27 760PY, Line 23 Column B 763, Line 24	11	N	Must be zero padded. Must be equal to or less than Tax overpaid (Field 500).	
	IRS 510 Filler		1	AN	Must be space	
IRS 515	760CG Adjustments from Schedule ADJ Part 2 760PY and 763 Contributions and Consumer's Use Tax from Schedule NPY	760CG, Line 28 760PY, Line 24 763, Line 25	11	N	Must be zero padded. 760CG Must equal Field 0081 of Schedule ADJ part 2. 760PY and 763 From Schedule NPY	
	IRS 515 Filler		1	AN	Must be space	
IRS 520	Addition to tax, penalty, and interest plus amount to be credited to next year's estimated taxes plus contributions and consumer's use tax from Schedule NPY	760PY, Line 25 763, Line 26	11	N	Must be zero padded. Must be the sum of Field 505, Field 535, Field 510, and Field 515.	
	IRS 520 Filler		1	AN	Must be space	
IRS 525	Amount Due	760 - No Line # 760PY, Line 26 763, Line 27	11		Must be zero padded. 760CG If Field 495 is significant, add Fields 495, 510 and 515. OR If Field 500 significant and Field 510 PLUS 515 is larger than Field 500, enter the difference. 760PY and 763 If Field 495 is significant, add Field 495 and Field 520 OR if Field 500 is significant and Field 520 is larger than Field 500, enter the difference.	
	IRS 525 Filler		1	AN	Must be space	
IRS 530	Refund	760 - NO Line Number 760PY, Line 27 763, Line 28	11		Must be zero padded. 760CG If Field 500 is greater than the sum of Fields 510 and 515, enter Field 500 LESS (510 PLUS 515) . 760PY and 763 If Field 500 is larger than Field 520, enter the difference.	
	IRS 530 Filler		1	AN	Must be space	
IRS 535	Amount to be credited to 2003 Estimated	Line 23 Column A	11	N	Must be zero padded. 760PY only. Must be equal to or less than Tax You Overpaid (Field 500), LESS field 510.	
	IRS 535 Filler		1	AN	Must be space	
IRS 540	Deductions	763 Line 11	11	N	763 only. Must equal Field 880 or Field 370.	
	IRS 540 Filler		1	AN	Must be space	
IRS 545	Interest	760PY, Line 34 Column B 763, Line 29	11	N	760PY and 763 Interest on obligations of other states exempt from federal tax and earned while a VA resident.	
	IRS 545 Filler		1	AN	Must be space	
IRS 550	Interest	760PY, Line 34 Column A	11	N	760PY only. For filing status 4 only. Interest on obligations of other states exempt from federal tax and earned while a VA resident.	
	IRS 550 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 555	Other additions	760PY, Line 35 Column B 763, Line 30	11	N		
	IRS 555 Filler		1	AN	Must be space	
IRS 560	Other additions	760PY, Line 35 Column A	11	N	760py only. For filing status 4 only.	
	IRS 560 Filler		1	AN	Must be space	
IRS 565	Total additions	760PY, Line 36 Column B 763, Line 32	11	N	760PY Must be the sum of Field 545 and Field 555. 763 Must be the sum of Field 545 and Field 555.	
	IRS 565 Filler		1	AN	Must be space	
IRS 570	Total additions	760PY, Line 36 Column A	11	N	760PY only. For filing status 4 only. Must be the sum of Field 550 and Field 560.	
	IRS 570 Filler		1	AN	Must be space	
IRS 575	State tax refund	760PY, Line 39 Column A	11	N	760PY only. For filing status 4 only. State income tax refund reported as income on the federal return and received while a VA resident.	
	IRS 575 Filler		1	AN	Must be space	
IRS 580	Income attributable to period of residence outside of VA	760PY, Line 40 Column B	11	N	760PY only. Must equal Field 890.	
	IRS 580 Filler		1	AN	Must be space	
IRS 585	Tax	760PY, Line 16 Column A	11	N	760PY only. For filing status 4 only. Must equal Taxable income (Field 410) multiplied by appropriate tax rate.	
	IRS 585 Filler		1	AN	Must be space	
IRS 590	Income attributable to period of residence outside of VA	760PY, Line 40 Column A	11	N	760PY only. For filing status 4 only. Must equal Field 925.	
	IRS 590 Filler		1	AN	Must be space	
IRS 595	Interest, dividends or gains	760PY, Line 41 Column B 763, Line 35	11	N	760PY and 763 Interest, dividends or gains on obligations or securities of the US received while a Virginia resident exempt from state income tax, but not from federal income tax.	
	IRS 595 Filler		1	AN	Must be space	
IRS 600	Interest, dividends or gains	760PY, Line 41 Column A	11	N	760PY only. For filing status 4 only. Interest, dividends or gains on obligations or securities of the US received while a Virginia resident exempt from state income tax, but not from federal income tax.	
	IRS 600 Filler		1	AN	Must be space	
IRS 605	Social Security & Tier I Railroad Retirement claimed on Federal return as income	760PY, Line 42 Column A	11	N	760PY only. For filing status 4 only. Enter only the amount of Social Security or Tier I Railroad Retirement included in FAGI (Field 310-6) received while a Virginia resident.	
	IRS 605 Filler		1	AN	Must be space	
IRS 610	Disability income	760PY, Line 43 Column B 763, Line 37	11	N	760PY and 763 Disability income received while a Virginia resident wages that was reported (or payments in lieu of wages) on account of permanent and total disability. NOTE: Neither spouse can claim both the age deduction and the subtraction for disability income on the Virginia return.	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	IRS 610 Filler		1	AN	Must be space	
IRS 615	Disability income	760PY, Line 43 Column A	11	N	760PY only. Disability income received while a Virginia resident wages that was reported(or payments in lieu of wages) on account of permanent and total disability. NOTE: Neither spouse can claim both the age deduction and the subtraction for disability income on the Virginia return.	
	IRS 615 Filler		1	AN	Must be space	
IRS 620	Fixed Date Conformity Addition	760PY, Line 33 Column B 763, Line 31	11	N		
	IRS 620 Filler		1	AN	Must be space	
IRS 625	Fixed Date Conformity Addition Spouse	760PY, Line 33 Column A	11	N	760PY only	
	IRS 625 Filler		1	AN	Must be space	
IRS 630	Fixed Date Conformity Subtraction	760PY, Line 37 Column B 763, Line 38	11	N		
	IRS 630 Filler		1	AN	Must be space	
IRS 635	Fixed Date Conformity Subtraction - Spouse	760PY Line 37 Column A	11	N	760PY only	
	IRS 635 Filler		1	AN	Must be space	
IRS 640	Subtraction Amount 1	760PY, Line 44a Column B 763, Line 39a	11	N		
	IRS 640 Filler		1	AN	Must be space	
IRS 645	Subtraction Amount 1A	760PY, Line 44a Column A	11	N	760PY only. For filing status 4 only.	
	IRS 645 Filler		1	AN	Must be space	
IRS 650	Subtraction Amount 2	760PY, Line 44b Column B 763, Line 39b	11	N		
	IRS 650 Filler		1	AN	Must be space	
IRS 655	Subtraction Amount 2A	760PY, Line 44b Column A	11	N	760PY only. For filing status 4 only.	
	IRS 655 Filler		1	AN	Must be space	
IRS 660	Subtraction Amount 3	760PY, Line 44c Column B 763, Line 39c	11	N		
	IRS 660 Filler		1	AN	Must be space	
IRS 665	Subtraction Amount 3A	760PY, Line 44c Column A	11	N	760PY only. For filing status 4 only.	
	IRS 665 Filler		1	AN	Must be space	
IRS 670	Total Subtractions	760PY, Line 45 Column B 763, Line 40	11	N	760PY Must be the sum of Fields 315-3, 315-7, 580, 595, 315-6, 610, 620, 640, 650 and 660. 763 Must be the sum of Fields 315-5, 315-7, 595, 315-6, 610, 620, 640, 650 and 660.	
	IRS 670 Filler		1	AN	Must be space	
IRS 675	Total Subtractions	760PY, Line 45 Column A	11	N	760PY only. For filing status 4 only. Must be the sum of Fields 315-4, 575, 590, 600, 605, 615, 625, 645, 655 and 665.	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	IRS 675 Filler		1	AN	Must be space	
IRS 680	Fixed Date Conformity Federal Adjusted Gross Income	760PY, Line 46(a)	11	N	760PY only. Must equal Field 785 plus Field 750.	
	IRS 680 Filler		1	AN	Must be space	
IRS 685	Income attributable to period of residence outside of Virginia	760PY, Line 46(b)	11	N	760PY only. Must equal Field 855 plus Field 820.	
	IRS 685 Filler		1	AN	Must be space	
IRS 690	Percentage of full standard deduction	760PY, Line 46(c)	11	N	760PY only. Divide Field 685 by Field 680 and enter to one decimal place-12.2% enter as 00000000122.	
	IRS 690 Filler		1	AN	Must be space	
IRS 695	Full standard deduction	760PY, Line 46(d)	11	N	See Instructions	****
	IRS 695 Filler		1	AN	Must be space	
IRS 700	Part year percentage of full standard deduction	760PY, Line 46(e)	11	N	760PY only. Multiply Field 695 by line Field 690 and enter result.	
	IRS 700 Filler		1	AN	Must be space	
IRS 705	Itemized Deductions	760PY, Line 47(a)	11	N	760PY only. Enter portion of Federal itemized deductions that were paid while a Virginia resident.	
	IRS 705 Filler		1	AN	Must be space	
IRS 710	State & Local Income Taxes	760PY, Line 47(b)	11	N	760PY only. Enter portion of State & Local Income Taxes included in Field 705.	
	IRS 710 Filler		1	AN	Must be space	
IRS 715	Virginia Itemized Deductions	760PY, Line 47(c)	11	N	760PY only. Must be the difference between Field 705 and Field 710.	
	IRS 715 Filler		1	AN	Must be space	
IRS 720	Wages, salaries, tips and other compensation	760PY, Line 28(a) Column B1 763, Line 45 Column A	11	N	Wages, salaries, tips and other compensation as reported on Federal return.	
	IRS 720 Filler		1	AN	Must be space	
IRS 725	760PY Interest and dividends 763 Interest	760PY, Line 28(b) Column B1 763, Line 46 Column A	11	N	760PY Interest and dividends as reported as income on Federal return. 763 Interest as reported as income on Federal return.	
	IRS 725 Filler		1	AN	Must be space	
IRS 730	760PY Pension and other income 763 Dividend	760PY, Line 28(c) Column B1 763, Line 47 Column A	11	N	760PY Pension and other income as reported as income on Federal return. 763 Dividends as reported as income on Federal return.	
	IRS 730 Filler		1	AN	Must be space	
IRS 735	760PY Gross income 763 Alimony	760PY, Line 29 Column B1 763, Line 48 Column A	11	N	760PY Must be the sum of Field 720, Field 725 and Field 730. 763 Alimony as reported on Federal return.	
	IRS 735 Filler		1	AN	Must be space	
IRS 740	760PY Adjustments to income: moving expenses 763 Business income or (loss)	760PY, Line 30 Column B1 763, Line 49 Column A	11	N	760PY Federal moving expenses 763 Business income or (loss) as reported on Federal return.	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	IRS 740 Filler		1	AN	Must be space	
IRS 745	760PY Other income adjustments	760PY, Line 31 Column B1 763, Line 50 Column A	11	N	760PY Other Federal income adjustments.	
	763 Capital gain or (loss)/distribution				763 Capital gain or (loss)/distribution as reported on Federal return.	
	IRS 745 Filler		1	AN	Must be space	
IRS 750	760PY Adjusted Gross Income	760PY, Line 32 Column B1 763, Line 51 Column A	11	N	760PY Must equal Field 735 less Field 740 and Field 745.	
	763 Other gains or (losses)				763 Other gains or (losses) as reported on Federal return.	
	IRS 750 Filler		1	AN	Must be space	
IRS 755	760PY Wages, salaries, tips and other compensation	760PY, Line 28(a) Column A1 763, Line 52 Column A	11	N	760PY. For filing status 4 only. Wages, salaries, tips and other compensation as reported on Federal return for spouse.	
	763 Taxable pensions, annuities and IRS distributions				763 Taxable pensions, annuities and IRS distributions as reported on Federal return.	
	IRS 755 Filler		1	AN	Must be space	
IRS 760	760PY Interest and dividends	760PY, Line 28(b) Column A1 763, Line 53 Column A	11	N	760PY For filing status 4 only. Interest and dividends as reported as income on Federal return for spouse.	
	763 Rents, royalties, partnerships, estates, trusts, S corporations etc.				763 Rents, royalties, partnerships, estates, trusts, S Corporations, etc. as reported on Federal return.	
	IRS 760 Filler		1	AN	Must be space	
IRS 765	760PY Pension and other income	760PY, Line 28(c) Column A1 763, Line 54 Column A	11	N	760PY For filing status 4 only. Pension and other income as reported as income on Federal return for spouse.	
	763 Farm income or (loss)				763 Farm income or (loss) as reported on Federal return.	
	IRS 765 Filler		1	AN	Must be space	
IRS 770	760PY Gross income	760PY, Line 29 Column A1	11	N	760PY For filing status 4 only. Must be the sum of Field 755, Field 760 and Field 765.	
	IRS 770 Filler				Must be space	
IRS 775	760PY Adjustments to income: moving expenses	760PY, Line 30 Column A1 763, Line 55 Column A	11	N	760PY For filing status 4 only. Federal moving expenses for spouse.	
	763 Other income				763 Other income as reported on Federal return.	
	IRS 775 Filler		1	AN	Must be space	
IRS 780	760PY Other income adjustments	760PY, Line 31 Column A1 763, Line 56 Column A	11	N	760PY For filing status 4 only. Other Federal income adjustments for spouse.	
	763 Interest or obligations of other states from Line 29				763 Must equal Field 545	
	IRS 780 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 785	760PY Adjusted Gross Income 763 Lump sum distributions/Accumulation distributions from Line 30	760PY, Line 32 Column A1 763, Line 57 Column A	11	N	760PY For filing status 4 only. Must equal Field 770 less Field 775 and 31 Field 780. 763 Must equal Field 555.	
	IRS 785 Filler		1	AN	Must be space	
IRS 790	760PY Wages, salaries, tips and other compensation 763 TOTAL	760PY, Line 28(a) Column B2 763, Line 58 Column A	11	N	760PY Wages, salaries, tips and other compensation earned while a Virginia resident. 763 Must be the sum of Field 720 through Field 785.	
	IRS 790 Filler		1	AN	Must be space	
IRS 795	760PY Interest and dividends 763 Wages, salaries, tips, etc.	760PY, Line 28(b) Column B2 763, Line 45 Column B	11	N	760PY Interest and dividends earned while a Virginia resident. 763 Virginia wages, salaries, tips, & other compensation.	
	IRS 795 Filler		1	AN	Must be space	
IRS 800	760PY Pension and other income 763 Interest	760PY, Line 28(c) Column B2 763, Line 46 Column B	11	N	760PY Pension and other income earned while a Virginia resident. 763 Virginia interest income.	
	IRS 800 Filler		1	AN	Must be space	
IRS 805	760PY Gross income 763 Dividends	760PY, Line 29 Column B2 763, Line 47 Column B	11	N	760PY Must be the sum of line Field 790, Field 795 and Field 800. 763 Virginia Dividend income.	
	IRS 805 Filler		1	AN	Must be space	
IRS 810	760PY Adjustments to income: moving expenses 763 Alimony	760PY, Line 30 Column B2 763, Line 48 Column B	11	N	760PY Moving expenses if tp moved to Virginia.	
	IRS 810 Filler		1	AN	Must be space	
IRS 815	760PY Other income adjustments 763 Business income or (loss)	760PY, Line 31 Column B2 763, Line 49 Column B	11	N	760PY Other income adjustments attributable to Virginia. 763 Virginia business income or (loss).	
	IRS 815 Filler		1	AN	Must be space	
IRS 820	760PY Adjusted Gross Income 763 Capital gain or (loss)/distribution	760PY, Line 32 Column B2 763, Line 50 Column B	11	N	760PY Must equal Field 805 less Field 810 and Field 815. 763 Virginia capital gain or (loss)/distribution	
	IRS 820 Filler		1	AN	Must be space	
IRS 825	760PY Wages, salaries, tips and other compensation 763 Other gains or (losses)	760PY, Line 28(a) Column A2 763, Line 51 Column B	11	N	760PY For filing status 4 only. Wages, salaries, tips and other compensation earned by spouse while a Virginia resident. 763 Other Virginia gains or (losses)	
	IRS 825 Filler		1	AN	Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 830	760PY Interest and dividends 763 Rents, royalties, partnerships, estates, trusts, S corporations etc. IRS 830 Filler	760PY, Line 28(b) Column A2 763, Line 53 Column B	11	N	760PY For filing status 4 only. Interest and dividends earned by spouse while a Virginia resident. 763 Virginia rents royalties, partner, estates, trust, S Corp, etc.	
					Must be space	
IRS 835	760PY Pension and other income 763 Farm income or (loss) IRS 835 Filler	760PY, Line 28(c) Column A2 763, Line 54 Column B	11	N	760PY For filing status 4 only. Pension and other income earned by spouse while a Virginia resident. 763 Virginia Farm income or (loss)	
					Must be space	
IRS 840	760PY Gross income IRS 840 Filler	760PY, Line 29 Column A2	11	N	760PY For filing status 4 only. Must be the sum of Field 825, Field 830 and Field 835.	
					Must be space	
IRS 845	760PY Adjustments to income: moving expenses 763 Other income IRS 845 Filler	760PY, Line 30 Column A2 763, Line 55 Column B	11	N	760PY For filing status 4 only. Moving expenses if spouse moved to Virginia. 763 Other Virginia income	
					Must be space	
IRS 850	760PY Other income adjustments 763 Interest or obligations of other states from Line 29 IRS 850 Filler	760PY, Line 31 Column A2 763, Line 56 Column B	11	N	760PY only. For filing status 4 only. Other income adjustments attributable to Virginia.	
					Must be space	
IRS 855	760PY Adjusted Gross Income 763 Lump sum distributions/Accumulation distributions from Line 30 IRS 855 Filler	760PY, Line 32 Column A2 763, Line 57 Column B	11	N	760PY For filing status 4 only. Must equal Field 840 less Field 845 and Field 850.	
					Must be space	
IRS 860	760PY Wages, salaries, tips and other compensation 763 Total IRS 860 Filler	760PY, Line 28(a) Column B3 763, Line 58 Column B	11	N	760PY Wages, salaries, tips and other compensation earned while NOT a Virginia resident. 763 Must be the sum of Field 795 through Field 855.	
					Must be space	
IRS 865	760PY Interest and dividends 763 Nonresident Allocation Percentage IRS 865 Filler	760PY, Line 28(b) Column B3 763, Line 59	11	N	760PY Interest and dividends earned while NOT a Virginia resident. 763 Divide Field 860 by Field 790. Enter to one decimal place- 15% should be entered as 00000000150.	
					Must be space	
IRS 870	760PY Pension and other income 763 Taxpayer Date of Birth IRS 870 Filler	760PY, Line 28(c) Column B3 763, Line 32a Column B	11	N	760PY Pension and other income earned while a Virginia resident. 763 Value as MMDDYYYY	
					Must be space	

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 875	760PY Gross income	760PY, Line 29 Column B3 763, Line 33a Column A	11	N	760PY Must be the sum of Field 860, Field 865 and Field 870.	
	763 Spouse Date of Birth				763 Value as MMDDYYYY	
	IRS 875 Filler				Must be space	
			1	AN		
IRS 880	760PY Adjustments to income: moving expenses	760PY, Line 30 Column B3 763, Line 41	11	N	760PY Moving expenses if tp moved out of Virginia.	
	763 Standard Deduction				763 See Instructions	
	IRS 880 Filler				Must be space	
			1	AN		
IRS 885	760PY Other income adjustments	760PY, Line 31 Column B3 763 line 33	11	N	760PY Other income adjustments attributable to period of residence outside of Virginia.	
	763 Adjusted FAGI				763 All taxpayers born on or after January 2, 1939 and are eligible to claim an age deduction, enter the Adjusted Federal Gross Income (AFAGI) as calculated using the "Age 65 And Older Age Deduction Work Sheet"	
	IRS 885 Filler				Must be space	
			1	AN		
IRS 890	760PY Adjusted Gross Income	760PY, Line 32 Column B3 763 line 33	11	N	760PY Must equal Field 875 less Field 880 and Field 885.	
	763 Spouse's Birth date				763 Spouse's Birth date MMDDYY left filled with zeroes	
	IRS 890 Filler				Must be space	
			1	AN		
IRS 895	Wages, salaries, tips and other compensation	760PY, Line 28(a) Column A3	11	N	760PY only For filing status 4 only. Wages, salaries, tips and other compensation earned by spouse while NOT a Virginia resident.	
	IRS 895 Filler				Must be space	
			1	AN		
IRS 900	Interest and dividends	760PY, Line 28(b) Column A3	11	N	760PY only For filing status 4 only. Interest and dividends earned by spouse while a Virginia resident	
	IRS 900 Filler				Must be space	
			1	AN		
IRS 905	Pension and other income	760PY, Line 28(c) Column A3	11	N	760PY only For filing status 4 only. Pension and other income earned by spouse while a Virginia resident.	
	IRS 905 Filler				Must be space	
			1	AN		
IRS 910	Gross income	760PY, Line 29 Column A3	11	N	760PY only For filing status 4 only. Must be the sum of Field 895, Field 900 and Field 905.	
	IRS 910 Filler				Must be space	
			1	AN		
IRS 915	Adjustments to income: moving expenses	760PY, Line 30 Column A3	11	N	760py only For filing status 4 only. Moving expenses if spouse moved out of Virginia.	
	IRS 915 Filler				Must be space	
			1	AN		
IRS 920	Other income adjustments	760PY, Line 31 Column A3	11	N	760PY only For filing status 4 only. Other income adjustments attributable to period of residence outside of Virginia.	
	IRS 920 Filler				Must be space	
			1	AN		

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(This combined layout includes forms 760CG, 760PY and 763)

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
IRS 925	Adjusted Gross Income	760PY, Line 32 Column A3	11	N	760PY only For filing status 4 only. Must equal Field 910 less Field 915 and Field 920.	
	IRS 925 Filler		1	AN	Must be space	
	Record Terminus		1	A	Value="#"	

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Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
***** Header Section *****						
	Byte Count		4		"2732" for fixed; "nnnn" for variable format	****
IRS000	Record ID		6	AN	"STbbbb"	
IRS001	Form Number		6	AN	"0001bb"	
IRS002	Page Number		5	AN	"PG01b"	
IRS003	Primary SSN		9	N	Required Entry. Primary Taxpayer's SSN	
IRS004	Filler		1		blank	
IRS005	Form /Schedule No.		7	N	"0000001"	
***** Header Ends *****						
IRS010	State Code		2	A	"VA"	
IRS011	City Code		2	A	Reserved for future use	
IRS019	State Only Indicator		2	A	"SO" (Indicates State Only return data)	
IRS020	Declaration Control Number		14	N	Assigned by filer	
	First two positions		2	N	Value Always "00"	
	EFIN of Originator		6	N		
	Batch Number		3	N	(000-999)	
	Serial Number		2	N	(00-99)	
	Year digit		1	N	"6"	****

IRS023	Return Sequence Number		16	N	Required Entry.	
	ETIN of transmitter		5	N	Must Equal RSN	
	Trans Use Field		2	N	in 1040, A or EZ	
	Julian Date of Tr		3	N	Will be used as filing date of VA return	
	Trans Seq. Number		2	N	(01-99)	
	Seq. Number of Return		4	N	(0001-9999)	
***** State Direct Deposit Section *****						
IRS024	Direct Deposit Indicator		1	N	"1" = Direct Deposit; "2" = Direct Debit	
IRS025	Reserved RTN Flag		1	N	Not Used	
IRS027	Direct Debit Date		8	N	YYYYMMDD--IRS024 Must equal "2"; else zero or spaces	****
IRS028	Direct Debit Amount		11	N	Must be zero padded. IRS024 Must equal "2" and IRS 525 Must be > 0.	****
	IRS028 Filler		1	AN	MUST EQUAL SPACE	****
IRS030	Routing Transit		9	N	Only Valid if IRS024 contains values "1" or "2"	
IRS032	State RTN Indicator		1	N	0 = No State RTN Present; 1 = State RTN found on FOMF; 2 = State RTN not found on FOMF	
IRS035	State Deposit Account Number		17	AN	Only Valid if IRS024 contains values "1" or "2"	
IRS040	Checking Account		1	AN	"X" or blank	
IRS048	Savings Account		1	AN	"X" or blank	
***** Indicators *****						
IRS049	On Line state Return		1	A	"O" = On-Line	
***** Participant Section *****						
IRS050	State Numeric Area		27	N		
VA050-1	Preparer SSN or PTIN		9	AN	1040 Seq 1380	
VA050-2	Preparer EIN		9	AN	1040 Seq 1380	
VA050-3	Preparer ZIP		5	N	1040 Seq 1410-5	
VA050-4	Preparer ZIP +4		4	N	1040 Seq. 1410-4	
IRS052	State Alphanumeric Area		93	AN		
VA052-1	StAck Mailbox ID		5	AN	NOT USED	
VA052-2	Preparer's Firm Name		35	AN	1040 Seq 1370	
VA052-3	Preparer's Address		30	AN		
VA052-4	Preparer's City		20	AN	1040 Seq 1390	

** Numeric fields should be padded with zeroes.

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VA052-5	Preparer's State		2	AN	1040 Seq 1400	
VA052-6	Preparer Self-Employed Ind		1	AN	1040 Seq 1350	
IRS055	Spouse's SSN		9	N	Spouse's SSN; Required Entry for filing statuses 2,3 and 4 (760PY and 763 have filing status 4) No Entry allowed for filing status 1.	
***** Entity Section *****						
IRS060	Name Line 1		35	AN	Required Entry	
VA060-1	Primary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA060-2	Filler		12		NOT USED	
VA060-3	Primary Suffix		3	A	Alpha only. Left justification	
IRS062	Date of Death Primary		8		YYYYMMDD	*****
IRS065	Name Line 2		35	AN		
VA065-1	Secondary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA065-2	Filler		12		NOT USED	
VA065-3	Secondary Suffix		3	A	Alpha only. Left justification	
IRS068	Date of Death Secondary		8		YYYYMMDD	*****
IRS070	Name Line 3		35	AN		
VA070-1	Primary First name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-2	Primary Middle Initial		1	A	Alpha only	
VA070-3	Secondary First Name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-4	Secondary Middle Initial		1	A	Alpha only	
VA070-5	Filler		1		NOT USED	
IRS074	In C/O Addressee		35	AN		*****
IRS075	Address Line 1		35	AN		
VA075-1	Present Home Address (Number street or rural route and apt. number)		34	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
VA075-2	Filler		1		NOT USED	
IRS077	Foreign Street Address		35	AN	NOT USED	
IRS080	Address Line 2		35	AN		
VA080-1	Alternative Address Line - C/O information		34	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
VA080-2	Filler		1		NOT USED	
IRS085	City		22	A	Required Entry. First position can not be blank	
VA085-1	City, town or PO		20	AN	No more than one space can exist between characters (word separation). Left justified.	
VA085-2	Filler		2		NOT USED	
IRS087	Foreign City State or Province		35	AN	NOT USED	
IRS090	City Code		5	A	NOT USED	

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IRS095	State Abbreviation		2	AN		
VA095-1	State		2	A	Required Entry	
IRS098	Foreign Country		22	A	NOT USED	
IRS100	Zip Code		12	N		
VA100-1	9 digit zip code		9	N	Required Entry	
VA100-2	Filler		3		NOT USED	
IRS105	County		20	A		
VA105	Resident VA City or County		20	AN	NOT USED FOR 760	
IRS110	County Code		5	N		
VA110-1	Locality Code		3	N	Required Entry. Must correspond with 3 digit code, must be all numeric. See table 1 for valid codes.	
VA110-2	City Box		1	AN	NOT USED for 760. 760PY and 763 only - "X" or space to indicate locality referred to in fields 110-1 and 105 is a "city".	
VA110-3	County Box		1	AN	NOT USED for 760. 760PY and 763 only - "X" or space to indicate locality referred to in fields 110-1 and 105 is a "county".	
IRS115	Telephone Number		12	AN		
VA115-1	Primary Taxpayer Telephone #		10	N	Area code and telephone number of primary taxpayer.	
VA115-2	Filler		2		NOT USED	
IRS120	Primary TP Signature		5	N		*****
IRS125	Spouse Signature		5	N		*****
IRS126	ERO EFIN/PIN		11	N		*****
***** Consistency Section *****						
IRS150	Federal Filing Status		1	N	NOT USED	
IRS155	Total Federal Exemptions		2	N	NOT USED	
IRS160	Wages, Salaries, Tips		12	N	NOT USED	
IRS165	Taxable Interest		12	N	NOT USED	
IRS170	Tax Exempt Interest		12	N	NOT USED	
IRS175	Dividends		12	N	NOT USED	
IRS180	State Refund		12	N	NOT USED	
IRS185	Taxable Soc Sec Benefits		12	N	NOT USED	
IRS190	Keogh Plan and SEP		12	N	NOT USED	
IRS195	Adjusted Gross Income		12	N	NOT USED	
IRS200	Standard/Itemized Deductions		12	N	NOT USED	
IRS205	Earned Income Credit		12	N	NOT USED	
***** Alphanumeric Section *****						
IRS 300	Alphanumeric Field 1		80	AN		
VA300-1	Software Developer ID		10	AN	Required Entry.	
VA300-2	Paid Prep name		31	AN		
VA300-3	Prep Phone Number		10	AN		
VA300-4	Non-paid prep		13	AN		
VA300-5	Prep State EIN		16	AN		
IRS 305	Alphanumeric Field 2		80	AN		
VA305-1	Fed. Data Ind. Flag		1	AN	Required Entry. Value = "V" (variable data)	
VA305-2	VA Form Code		1	AN	Required Entry. Values = L (form 760)	
VA305-3	VA Filing Status		1	N	Required Entry. Values = "1" – Single "2" – Married, filing joint "3" – Married, filing separate	
VA305-4	Head of Household		1	AN	Value = "X" if federal filing status is head of household	

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VA305-5	Yourself exemption		1	N	Required Entry. For 760 Value = 1	
VA305-6	65 or over exemption for Primary TP		1	N	Required Entry. For 760 Value = 1 for over 65 years old	
VA305-7	Blind exemption for Primary TP		1	N	Required Entry. For 760 Value = space for not blind; Value = 1 for blind	
VA305-8	Dependents		2	N	Required Entry. Value = 00 through 99	
VA305-9	Total Exemptions		2	N	Required Entry. Value = 01 through 99	
VA305-10	Spouse's exemption		1	N	Required Entry. 760 If filing status is "1" or "3", Value = space. If filing status is "2", Value = 1.	
VA305-11	65 or over exemption for Spouse		1	N	Required Entry. 760 If filing status is "1", "2" or "3", AND for filing status "2" spouse is under 65, Value = space. If filing status is "2" AND spouse is over 65, Value = 1.	
VA305-12	Blind exemption for Spouse		1	N	Required Entry. 760 If filing status is "1", "2" or "3", AND for filing status "2" spouse is not blind, Value = space. If filing status is "2" AND spouse is blind, Value = 1.	
VA305-13	Dependents		2	N	760 , NOT USED.	
VA305-14	Total Exemptions		2	N	760 , NOT USED.	
VA305-15	Dependent on Another's Rtn		1	A	Value must = "X" if claimed as a dependent on another's return or else space.	
VA305-16	Farmer/Fisherman		1	A	Value = "X" if farmer/fisherman or else space.	
VA305-17	Overseas when rtn due		1	A	Value = "X" if overseas on due date or else space.	
VA305-18	Coalfield Employment Enhancement Credit		1	A	NOT ALLOWED FOR ELF RETURNS	
VA305-19	Credit Card		1	A	Value = "X" if paying by credit card or else blank	
VA305-20	Primary TP's business phone number		10	A	Area Code and number, else spaces	
VA305-21	Spouse's business phone number		10	A	Area Code and number, else spaces	
VA305-22	Date primary moved to or from VA		5	N	760 , NOT USED.	
VA305-23	Date Spouse moved to or from VA		5	N	760 , NOT USED.	
VA305-24	Authorization for TAX to discuss rtn with preparer		1	A	Value = "X" if tp authorizes TAX to discuss return with preparer.	
VA305-25	State of Residence		2	A	760 , NOT USED	
VA305-26	Name or Filing Change		1	A	760 , Value = "X" if name, or filing status changed since last filed return, otherwise blank	
VA305-27	Address Change		1	A	760 , Value ="X" if address has changed since last filed return, otherwise blank.	
VA305-28	VA return not filed last year		1	A	760 , Value ="X" if VA return was not filed in prior year, otherwise blank	
VA305-29	Fixed Date Conformity		1	A	Value ="X" if Fixed Date Conformity adjustments were made to the return.	
VA305-30	Addition from form 760C		1	A	Value = X if ADJ/CG Part II field 0060 =X.	
VA305-31	Addition from form 760F		1	A	Value = X if ADJ/CG Part II field 0061 =X.	
VA305-32	Prepared by Paid Tax Preparer		1	A	Value = X if return was completed by a paid tax preparer.	
VA305-33	Other Subtractions Code 1		2	AN	760 , NOT USED	*****

** Numeric fields should be padded with zeroes.

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VA305-34	Other Subtractions Code 2		2	AN	760, NOT USED	*****
VA305-35	Other Subtractions Code 3		2	AN	760, NOT USED	*****
VA305-36	Political Contribution Indicator		1	AN	Used if only Schedule CR credit claimed is the political contribution credit.	
VA305-37	Filing Election		1		Should equal "0" or "7".	
VA305-38	Disability Income Indicator - Primary		1	AN	760, NOT USED	
VA305-39	Disability Income Indicator - Spouse		1	AN	760, NOT USED	
VA305-40	Taxpayer Deceased -- Primary		1	AN	760, NOT USED	
VA305-41	Taxpayer Deceased -- Spouse		1	AN	760, NOT USED	
VA305-42	Vendor ID		5	AN	NACTP Code OR VA TAX Assigned Vendor Code. This is a required entry.	
IRS310	Alphanumeric Field 3		80			
VA310-1	Date of residence from primary tp		8	N	760, NOT USED	
VA310-2	Date of residence to primary tp		8	N	760, NOT USED	
VA310-3	Date of residence from Spouse		8	N	760, NOT USED	
VA310-4	Date of residence to Spouse		8	N	760, NOT USED	
VA310-5	Federal Adjusted Gross Income	760, Line 1	11	N	MUST BE Zero Padded..	
	VA310-5 Sign		1	AN	"-" for negative, space for positive number	
VA310-6	Federal Adjusted Gross Income		11	N	760, NOT USED	
	VA310-6 Sign		1	AN	760, NOT USED	
VA310-7	Additions	760, Line 2	11	N	Must be zero padded. 760, Additions from page2 of 760 Field 0059	
	VA310-7 Filler		1	AN	Must equal space	
VA310-8	Additions		11	N	760, NOT USED	
	VA310-8 Filler		1	AN	760, NOT USED	
IRS 315	Alphanumeric Field 4		80			
VA315-1	Subtotal	760, Line 3	11	N	The sum of Fields 310-5 and 310-7. MAY BE NEGATIVE.	
	VA315-1 Sign		1	AN	"-" for negative, space for positive number	
VA315-2	Subtotal		11	N	760, NOT USED	
	VA315-2 Sign		1	AN	760, NOT USED	
VA315-3	Age deduction for primary taxpayer	760, Line 4a	5	N	Must be zero padded. (See form instructions)	
VA315-4	Age deduction for Spouse	760, Line 4b	5	N	Must be zero padded. (See form instructions)	
VA315-5	Combined Age Deduction		5	N	760, NOT USED	
VA315-6	Social Security & Tier I Railroad Retirement claimed on Federal return as income	760, Line 5	11	N	Must be zero padded. Enter only the amount of Social Security or Tier I Railroad Retirement included in FAGI (Field 310-5)	
	VA315-6 Filler		1	AN	Must equal space	

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VA315-7	State Tax Refund claimed on Federal return as income	760, Line 6	11	N	Must be zero padded. Enter only the amount of State Tax Refund included in FAGI (Field 310-5).	
	VA315-7 Filler		1	AN	Must equal space	
VA315-8	Other Subtractions	760, Line 7	11	N	Must be zero padded. 760, Must match page 2 of 760 Field 0069.	
	VA315-8 Filler		1	AN	Must equal space	
VA315-9	Filler		5		NOT USED.	
IRS 320	Alphanumeric Field 5		80			
VA320-1	Total Subtractions	760, Line 8	11	N	Must be the sum of Fields 315-3, 315-4, 315-6, 315-7 and 315-8. Must be zero padded.	
	VA320-1 Filler		1	AN	Must equal space	
VA320-2	Total Virginia Adjusted Gross Income	760, Line 9	11	N	Must be zero padded. the difference between Fields 320-1 and 315-1).	
	VA320-2 Sign		1	AN	"-" for negative, space for positive number	
VA320-3	Subtractions		11	N	760, NOT USED	
	VA320-3 Filler		1	AN	760, NOT USED	
VA320-4	Virginia Adjusted Gross Income		11	N	760, NOT USED	
	VA320-4 Sign		1	AN	760, NOT USED	
VA320-5	Federal Itemized Deductions	760, Line 10a	11	N	Must be zero padded. 760, Total Federal Itemized Deductions claimed on Schedule A.	
	VA320-5 Filler		1	AN	Must equal space	
VA320-6	State and Local Income Taxes	760, Line 10b	11	N	Must be zero padded. 760, State and Local Income taxes claimed on Schedule A	
	VA320-6 Filler		1	AN	Must equal space	
VA320-7	Filler		8		NOT USED	
IRS325	Alphanumeric Field 6		80	AN		*****
IRS330	Alphanumeric Field 7		80	AN		*****
***** Signed Numeric Section *****						
IRS 350	Filler		12	N	NOT USED	
IRS 355	Standard Deduction		11	N	760, NOT USED	
	IRS 355 Filler		1	AN	760, NOT USED	
IRS 360	Itemized Deductions		11	N	760, NOT USED	
	IRS 360 Filler		1	AN	760, NOT USED	
IRS 365	Itemized Deductions		11	N	760, NOT USED	
	IRS 365 Filler		1	AN	760, NOT USED	
IRS 370	760 & 763 Standard or Itemized Deductions	760, Line 10	11	N	Must be zero padded. 760CG Must be the difference between Field 320-5 and 320-6 for itemized deductions or the standard deduction based on the filing status.	
	IRS 370 Filler		1	AN	Must equal space	

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IRS 375	Personal Exemption Amount	760CG, Line 11	11	N	Must be zero padded	
	IRS 375 Filler		1	AN	Must equal space	
IRS 380	Personal Exemption Amount		11	N	760, NOT USED	
	IRS 380 Filler		1	AN	760, NOT USED	
IRS 385	Child & Dependent Care	760CG, Line 12	11	N	Must be zero padded Enter amount used to compute federal child care credit while a Virginia resident.	
	IRS 385 Filler		1	AN	Must equal space	
IRS 390	Child & Dependent Care		11	N	760, NOT USED	
	IRS 390 Filler		1	AN	760, NOT USED	
IRS 395	Subtotal	760CG, Line 13	11	N	Must be zero padded Field 370 PLUS Fields 375 and 385.	
	IRS 395 Filler		1	AN	Must equal space	
IRS 400	Subtotal		11	N	760, NOT USED	
	IRS 400 Filler		1	AN	760, NOT USED	
IRS 405	Virginia Taxable Income	760CG, Line 14	11	N	Must be zero padded Field 320-2 LESS Field 395.	
	IRS 405 Sign		1	AN	"-" for negative, space for positive number	
IRS 410	Virginia Taxable Income		11	N	760, NOT USED	
	IRS 410 Sign		1	AN	760, NOT USED	
IRS 415	Percentage		11	N	760, NOT USED	
	IRS 415 Filler		1	AN	760, NOT USED	
IRS 420	Nonresident Taxable Income		11	N	760, NOT USED	
	IRS 420 Sign		1	AN	760, NOT USED	
IRS 425	Tax	760CG, Line 15	11	N	Must be zero padded Must equal Taxable income (Field 405) multiplied by appropriate tax rate. If result is negative, change to zero.	
	IRS 425 Filler		1	AN	Must equal space	
IRS 430	Primary Virginia Adjusted Gross Income	Line 16a	11	N	Must be zero padded For filing status 2 only.	
	IRS 430 Sign		1	AN	"-" for negative, space for positive number	
IRS 435	Spouse's Virginia Adjusted Gross Income	Line 16b	11	N	Must be zero padded For filing status 2 only.	
	IRS 435 Sign		1	AN	"-" for negative, space for positive number	
IRS 440	Spouse Tax Adjustment	Line 16	11	N	Must be zero padded For filing status 2 only. May not exceed \$259. See instructions booklet for worksheet.	
	IRS 440 Filler		1	AN	Must equal space	
IRS 445	Net Amount of Tax	Line 17	11	N	Must be zero padded Must be the difference between Fields 425 and 440.	
	IRS 445 Filler		1	AN	Must equal space	
IRS 450	Primary tp's VA withholding	760CG, Line 18a	11	N	Must be zero padded Virginia withholding for primary taxpayer.	
	IRS 450 Filler		1	AN	Must be space	
IRS 455	Spouse's VA withholding	760CG Line 18b	11	N	Must be zero padded Spouse's Withholding	
	IRS 455 Filler		1	AN	Must be space	
IRS 460	FILLER		12	N	NOT USED.	

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IRS 465	Estimated tax payments	760CG, Line 19	11	N	Must be zero padded															
	IRS 465 Filler		1	AN	Must be space															
IRS 470	Extension payments	760CG, Line 20	11	N	Must be zero padded															
	IRS 470 Filler		1	AN	Must be space															
IRS 475	Tax Credit for Low Income Individuals	760CG, Line 21	11	N	Must be zero padded Value = \$300 per qualifying exemptions or the amount of Tax (Field 445), whichever is less. 760CG page 2 must be included in unformatted record if there is an entry in this field. Qualifying exemptions are Yourself + Spouse + Dependents. This credit may not be claimed if the following are claimed: Virginia National Guard Subtraction Military Pay Subtraction State and Federal Employee Subtraction Blind or 65+ exemptions Age Deduction The total Family Virginia Adjusted Gross Income reported by taxpayer, spouse and any dependents must be equal to or below the Federal poverty threshold. The Federal Poverty Thresholds are: <table><tr><td>Exemptions</td><td>Threshold</td></tr><tr><td>1</td><td>\$ 9,570</td></tr><tr><td>2</td><td>12,830</td></tr><tr><td>3</td><td>16,090</td></tr><tr><td>4</td><td>19,350</td></tr><tr><td>5</td><td>22,610</td></tr><tr><td>6</td><td>25,870</td></tr></table> For each additional person, spouse and dependent exemption, add \$3,260 to the poverty threshold.	Exemptions	Threshold	1	\$ 9,570	2	12,830	3	16,090	4	19,350	5	22,610	6	25,870	*****
	Exemptions	Threshold																		
1	\$ 9,570																			
2	12,830																			
3	16,090																			
4	19,350																			
5	22,610																			
6	25,870																			
	IRS 475 Filler		1	AN	Must be space															
IRS 480	Credit for Tax paid to another state	760CG, Line 22	11	N	Must be zero padded Only valid for MD and NC out of state tax credits.	*****														
	IRS 480 Filler		1	AN	Must be space															
IRS 485	Other Credits	760CG, Line 23	11	N	Must be zero padded. Credits from Schedule CR (Field 485) cannot be greater than \$25 when Filing Status (Field 305-3) is 1 or 3 and \$50 when Filing Status (Field 305-3) is 2 or 4.															
	IRS 485 Filler		1	AN	Must be space															
IRS 490	Total payments and credits	760CG, Line 24	11	N	Must be zero padded. Must be the sum of Fields 450, 455, 465, 470, 475, 480 and 485.															
	IRS 490 Filler		1	AN	Must be space															
IRS 495	Tax you owe	760CG, Line 25	11	N	Must be zero padded. If Field 445 is greater than Field 490, this must equal the difference.															
	IRS 495 Filler		1	AN	Must be space															
IRS 500	Tax you overpaid	760CG, Line 26	11	N	Must be zero padded. If (Field 490 is greater than Field 445, this must equal the difference.															

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	IRS 500 Filler		1	AN	Must be space	
IRS 505	Addition to tax, penalty, and interest from Schedule NPY		11	N	760 , NOT USED	
	IRS 505 Filler		1	AN	760 , NOT USED	
IRS 510	Credit to next year's estimated	760CG, Line 27	11	N	Must be zero padded. Must be equal to or less than Tax overpaid (Field 500).	
	IRS 510 Filler		1	AN	Must be space	
IRS 515	Adjustments from Schedule ADJ Part 2	760CG, Line 28	11	N	Must be zero padded. Must equal Field 0081 of Schedule ADJ part 2.	
	IRS 515 Filler		1	AN	Must be space	
IRS 520			11	N	760 , NOT USED	
	IRS 520 Filler		1	AN	760 , NOT USED	
IRS 525	Amount Due	760 - No Line #	11		Must be zero padded. If Field 495 is significant, add Fields 495, 510 and 515. OR If Field 500 significant and Field 510 PLUS 515 is larger than Field 500, enter the difference.	
	IRS 525 Filler		1	AN	Must be space	
IRS 530	Refund	760 - NO Line Number	11		Must be zero padded. If Field 500 is greater than the sum of Fields 510 and 515, enter Field 500 LESS (510 PLUS 515) .	
	IRS 530 Filler		1	AN	Must be space	
IRS 535			11	N	760 , NOT USED	
			1	AN	760 , NOT USED	
IRS 540			11	N	760 , NOT USED	
			1	AN	760 , NOT USED	
IRS 545			11	N	760 , NOT USED	
			1	AN	760 , NOT USED	
IRS 550			11	N	760 , NOT USED	
			1	AN	760 , NOT USED	
IRS 555			11	N	760 , NOT USED	
			1	AN	760 , NOT USED	
IRS 560			11	N	760 , NOT USED	
			1	AN	760 , NOT USED	
IRS 565			11	N	760 , NOT USED	
			1	AN	760 , NOT USED	
IRS 570			11	N	760 , NOT USED	
			1	AN	760 , NOT USED	
IRS 575			11	N	760 , NOT USED	
			1	AN	760 , NOT USED	
IRS 580			11	N	760 , NOT USED	

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2005 760PY ELF Generic Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
***** Header Section *****						
	Byte Count		4		"2732" for fixed; "nnnn" for variable format	****
IRS000	Record ID		6	AN	"STbbbb"	
IRS001	Form Number		6	AN	"0001bb"	
IRS002	Page Number		5	AN	"PG01b"	
IRS003	Primary SSN		9	N	Required Entry. Primary Taxpayer's SSN	
IRS004	Filler		1		blank	
IRS005	Form /Schedule No.		7	N	"0000001"	
***** Header Ends *****						
IRS010	State Code		2	A	"VA"	
IRS011	City Code		2	A	Reserved for future use	
IRS019	State Only Indicator		2	A	"SO" (Indicates State Only return data)	
IRS020	Declaration Control Number		14	N	Assigned by filer	
	First two positions		2	N	Value Always "00"	
	EFIN of Originator		6	N		
	Batch Number		3	N	(000-999)	
	Serial Number		2	N	(00-99)	
	Year digit		1	N	"6"	****

IRS023	Return Sequence Number		16	N	Required Entry.	
	ETIN of transmitter		5	N	Must Equal RSN	
	Trans Use Field		2	N	in 1040, A or EZ	
	Julian Date of Tr		3	N	Will be used as filing date of VA return	
	Trans Seq. Number		2	N	(01-99)	
	Seq. Number of Return		4	N	(0001-9999)	
***** State Direct Deposit Section *****						
IRS024	Direct Deposit Indicator		1	N	"1" = Direct Deposit; "2" = Direct Debit	
IRS025	Reserved RTN Flag		1	N	Not Used	
IRS027	Direct Debit Date		8	N	YYYYMMDD--IRS024 Must equal "2"; else zero or spaces	****
IRS028	Direct Debit Amount		11	N	Must be zero padded. IRS024 Must equal "2" and IRS 525 Must be > 0.	****
	IRS028 Filler		1	AN	MUST EQUAL SPACE	****
IRS030	Routing Transit		9	N	Only Valid if IRS024 contains values "1" or "2"	
IRS032	State RTN Indicator		1	N	0 = No State RTN Present; 1 = State RTN found on FOMF; 2 = State RTN not found on FOMF	
IRS035	State Deposit Account Number		17	AN	Only Valid if IRS024 contains values "1" or "2"	
IRS040	Checking Account		1	AN	"X" or blank	
IRS048	Savings Account		1	AN	"X" or blank	
***** Indicators *****						
IRS049	On Line state Return		1	A	"O" = On-Line	
***** Participant Section *****						
IRS050	State Numeric Area		27	N		
VA050-1	Preparer SSN or PTIN		9	AN	1040 Seq 1380	
VA050-2	Preparer EIN		9	AN	1040 Seq 1380	
VA050-3	Preparer ZIP		5	N	1040 Seq 1410-5	
VA050-4	Preparer ZIP +4		4	N	1040 Seq. 1410-4	
IRS052	State Alphanumeric Area		93	AN		
VA052-1	StAck Mailbox ID		5	AN	NOT USED	
VA052-2	Preparer's Firm Name		35	AN	1040 Seq 1370	
VA052-3	Preparer's Address		30	AN		
VA052-4	Preparer's City		20	AN	1040 Seq 1390	

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VA052-5	Preparer's State		2	AN	1040 Seq 1400	
VA052-6	Preparer Self-Employed Ind		1	AN	1040 Seq 1350	
IRS055	Spouse's SSN		9	N	Spouse's SSN; Required Entry for filing statuses 2,3 and 4 (760PY and 763 have filing status 4) No Entry allowed for filing status 1.	
***** Entity Section *****						
IRS060	Name Line 1		35	AN	Required Entry	
VA060-1	Primary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA060-2	Filler		12		NOT USED	
VA060-3	Primary Suffix		3	A	Alpha only. Left justification	
IRS062	Date of Death Primary		8		YYYYMMDD	*****
IRS065	Name Line 2		35	AN		
VA065-1	Secondary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA065-2	Filler		12		NOT USED	
VA065-3	Secondary Suffix		3	A	Alpha only. Left justification	
IRS068	Date of Death Secondary		8		YYYYMMDD	*****
IRS070	Name Line 3		35	AN		
VA070-1	Primary First name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-2	Primary Middle Initial		1	A	Alpha only	
VA070-3	Secondary First Name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-4	Secondary Middle Initial		1	A	Alpha only	
VA070-5	Filler		1		NOT USED	
IRS074	In C/O Addressee		35	AN		*****
IRS075	Address Line 1		35	AN		
VA075-1	Present Home Address (Number street or rural route and apt. number)		34	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
VA075-2	Filler		1		NOT USED	
IRS077	Foreign Street Address		35	AN	NOT USED	
IRS080	Address Line 2		35	AN		
VA080-1	Alternative Address Line - C/O information		34	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
VA080-2	Filler		1		NOT USED	
IRS085	City		22	A	Required Entry. First position can not be blank	
VA085-1	City, town or PO		20	AN	No more than one space can exist between characters (word separation). Left justified.	
VA085-2	Filler		2		NOT USED	
IRS087	Foreign City State or Province		35	AN	NOT USED	
IRS090	City Code		5	A	NOT USED	

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IRS095	State Abbreviation		2	AN		
VA095-1	State		2	A	Required Entry	
IRS098	Foreign Country		22	A	NOT USED	
IRS100	Zip Code		12	N		
VA100-1	9 digit zip code		9	N	Required Entry	
VA100-2	Filler		3		NOT USED	
IRS105	County		20	A		
VA105	Resident VA City or County		20	AN	Required Entry, must correspond with locality name in locality code list where taxpayer lived on 1/1/05.	
IRS110	County Code		5	N		
VA110-1	Locality Code		3	N	Required Entry. Must correspond with 3 digit code, must be all numeric. See table 1 for valid codes.	
VA110-2	City Box		1	AN	"X" or space to indicate locality referred to in fields 110-1 and 105 is a "city".	
VA110-3	County Box		1	AN	"X" or space to indicate locality referred to in fields 110-1 and 105 is a "county".	
IRS115	Telephone Number		12	AN		
VA115-1	Primary Taxpayer Telephone #		10	N	Area code and telephone number of primary taxpayer.	
VA115-2	Filler		2		NOT USED	
IRS120	Primary TP Signature		5	N		*****
IRS125	Spouse Signature		5	N		*****
IRS126	ERO EFIN/PIN		11	N		*****
***** Consistency Section *****						
IRS150	Federal Filing Status		1	N	NOT USED	
IRS155	Total Federal Exemptions		2	N	NOT USED	
IRS160	Wages, Salaries, Tips		12	N	NOT USED	
IRS165	Taxable Interest		12	N	NOT USED	
IRS170	Tax Exempt Interest		12	N	NOT USED	
IRS175	Dividends		12	N	NOT USED	
IRS180	State Refund		12	N	NOT USED	
IRS185	Taxable Soc Sec Benefits		12	N	NOT USED	
IRS190	Keogh Plan and SEP		12	N	NOT USED	
IRS195	Adjusted Gross Income		12	N	NOT USED	
IRS200	Standard/Itemized Deductions		12	N	NOT USED	
IRS205	Earned Income Credit		12	N	NOT USED	
***** Alphanumeric Section *****						
IRS 300	Alphanumeric Field 1		80	AN		
VA300-1	Software Developer ID		10	AN	Required Entry.	
VA300-2	Paid Prep name		31	AN		
VA300-3	Prep Phone Number		10	AN		
VA300-4	Non-paid prep		13	AN		
VA300-5	Prep State EIN		16	AN		
IRS 305	Alphanumeric Field 2		80	AN		
VA305-1	Fed. Data Ind. Flag		1	AN	Required Entry. Value = "V" (variable data)	
VA305-2	VA Form Code		1	AN	Required Entry. Value = "P" (form 760PY)	
VA305-3	VA Filing Status		1	N	Required Entry. Values = "1" – Single "2" – Married, filing joint "3" – Married, filing separate "4" – Married filing separate return	
VA305-4	Head of Household		1	AN	Value = "X" if federal filing status is head of household	

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2005 760PY ELF Generic Record

VA305-5	Yourself exemption		1	N	Required Entry. Value = 1 if filing status (Field 305-3) is "1", "3" or "4". Value =2 if filing status is "2"	
VA305-6	65 or over exemption for Primary TP		1	N	Required Entry. If filing status is "1", "3" or "4", Value =1 for over 65 years. If filing status is "2" and primary and secondary are over 65, Value = 2	
VA305-7	Blind exemption for Primary TP		1	N	Required Entry. If filing status is "1", "3" or "4", Value = space for not blind or Value =1 for blind. If filing status is "2" and primary and secondary are blind, Value = 2.	
VA305-8	Dependents		2	N	Required Entry. Value = 00 through 99	
VA305-9	Total Exemptions		2	N	Required Entry. Value = 01 through 99	
VA305-10	Spouse's exemption		1	N	Required Entry. If filing status is "4", Value = 1.	
VA305-11	65 or over exemption for Spouse		1	N	Required Entry. If filing status is "4" AND spouse is over 65, Value = 1.	
VA305-12	Blind exemption for Spouse		1	N	Required Entry. If filing status is "4" AND spouse is blind, Value = 1.	
VA305-13	Dependents		2	N	if filing status is "4", Values = 00 - 99.	
VA305-14	Total Exemptions		2	N	if filing status is "4", Values = 01 - 99.	
VA305-15	Dependent on Another's Rtn		1	A	Value must = "X" if claimed as a dependent on another's return or else space.	
VA305-16	Farmer/Fisherman		1	A	Value = "X" if farmer/fisherman or else space.	
VA305-17	Overseas when rtn due		1	A	All Forms, Value = "X" if overseas on due date or else space.	
VA305-18	Coalfield Employment Enhancement Credit		1	A	NOT ALLOWED FOR ELF RETURNS	
VA305-19	Credit Card		1	A	Value = "X" if paying by credit card or else blank	
VA305-20	Primary TP's business phone number		10	A	Area Code and number, else spaces	
VA305-21	Spouse's business phone number		10	A	Area Code and number, else spaces	
VA305-22	Date primary moved to or from VA		5	N	For 760PY , Value = 0MMDD to indicate date taxpayer moved out of VA or Value = 1MMDD to indicate date taxpayer moved in to VA.	
VA305-23	Date Spouse moved to or from VA		5	N	For 760PY , Value = 0MMDD to indicate date spouse moved out of VA or Value = 1MMDD to indicate date spouse moved in to VA.	
VA305-24	Authorization for TAX to discuss rtn with preparer		1	A	Value = "X" if tp authorizes TAX to discuss return with preparer.	
VA305-25	State of Residence		2	A	760PY , NOT USED.	
VA305-26	Name or Filing Change		1	A	760PY , NOT USED.	
VA305-27	Address Change		1	A	760PY , NOT USED.	
VA305-28	VA return not filed last year		1	A	760PY , NOT USED.	
VA305-29	Fixed Date Conformity		1	A	Value ="X" if Fixed Date Conformity adjustments were made to the return.	
VA305-30	Addition from form 760C		1	A	760PY , NOT USED.	
VA305-31	Addition from form 760F		1	A	760PY , NOT USED.	
VA305-32	Prepared by Paid Tax Preparer		1	A	760PY , NOT USED.	

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VA305-33	Other Subtractions Code 1	760PY, Line44a	2	AN	Enter valid subtraction code or spaces.	*****
VA305-34	Other Subtractions Code 2	760PY, Line44b	2	AN	Enter valid subtraction code or spaces.	*****
VA305-35	Other Subtractions Code 3	760PY, Line44c	2	AN	Enter valid subtraction code or spaces.	*****
VA305-36	Political Contribution Indicator		1	AN	Used if only Schedule CR credit claimed is the political contribution credit.	
VA305-37	Filing Election		1		Should equal "0" or "7".	
VA305-38	Disability Income Indicator - Primary		1	AN	Value = "X" if Disability Income subtraction (760PY line 43) was taken by primary taxpayer, else space	
VA305-39	Disability Income Indicator - Spouse		1	AN	Value = "X" if Disability Income subtraction (760PY line 43) was taken by spouse, else space	
VA305-40	Taxpayer Deceased -- Primary		1	AN	Value = "X" if primary taxpayer is deceased	
VA305-41	Taxpayer Deceased -- Spouse		1	AN	Value = "X" if spouse is deceased	
VA305-42	Vendor ID		5	AN	NACTP Code OR VA TAX Assigned Vendor Code. This is a required entry.	
IRS310	Alphanumeric Field 3		80			
VA310-1	Date of residence from primary tp		8	N	First day of the year primary taxpayer lived in VA. Value = MMDDYYYY	
VA310-2	Date of residence to primary tp		8	N	Last day of the year primary taxpayer lived in VA. Value = MMDDYYYY	
VA310-3	Date of residence from Spouse		8	N	First day of the year spouse lived in VA. Value = MMDDYYYY	
VA310-4	Date of residence to Spouse		8	N	Last day of the year spouse lived in VA. Value = MMDDYYYY	
VA310-5	Federal Adjusted Gross Income	760PY Line 6 Column B	11	N	MUST BE Zero Padded..	
	VA310-5 Sign		1	AN	"-" for negative, space for positive number	
VA310-6	Federal Adjusted Gross Income	760PY Line 6, column A	11	N	MUST BE Zero Padded..	
	VA310-6 Sign		1	AN	"-" for negative, space for positive number	
VA310-7	Additions	760PY, Line 7 column B	11	N	Must be zero padded. Additions from Field 565	
	VA310-7 Filler		1	AN	Must equal space	
VA310-8	Additions	760PY, Line 7, column A	11	N	Must be zero padded. Additions from Field 570	
	VA310-8 Filler		1	AN	Must equal space	
IRS 315	Alphanumeric Field 4		80			
VA315-1	Subtotal	760PY Line 8 column B	11	N	The sum of Fields 310-5 and 310-7. MAY BE NEGATIVE.	
	VA315-1 Sign		1	AN	"-" for negative, space for positive number	
VA315-2	Subtotal	760PY, Line 8, column A	11	N	Must be zero padded. Sum of Fields 310-6 and 310-8.	
	VA315-2 Sign		1	AN	"-" for negative, space for positive number	
VA315-3	Age deduction for primary taxpayer	760PY, Line 38 Column B	5	N	Must be zero padded. (See form instructions)	
VA315-4	Age deduction for Spouse	760PY Line 38, Column A	5	N	Must be zero padded. (See form instructions)	

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VA315-5	Combined Age Deduction		5	N	760PY, NOT USED.	
VA315-6	Social Security & Tier I Railroad Retirement claimed on Federal return as income	760PY, Line 42, Column B	11	N	Must be zero padded. Enter only the amount of Social Security or Tier I Railroad Retirement included in FAGI (Field 310-5)	
	VA315-6 Filler		1	AN	Must equal space	
VA315-7	State Tax Refund claimed on Federal return as income	760PY, Line 39, Column B	11	N	Must be zero padded. Enter only the amount of State Tax Refund included in FAGI (Field 310-5).	
	VA315-7 Filler		1	AN	Must equal space	
VA315-8	Other Subtractions	760PY, Line 9, Column B	11	N	Must be zero padded. Must match field 670.	
	VA315-8 Filler		1	AN	Must equal space	
VA315-9	Filler		5		NOT USED.	
IRS 320	Alphanumeric Field 5		80			
VA320-1	Total Subtractions		11	N	760PY, NOT USED.	
	VA320-1 Filler		1	AN	760PY, NOT USED.	
VA320-2	Total Virginia Adjusted Gross Income	760PY Line 10, Column B	11	N	Must be zero padded. the difference between Fields 315-1 and 315-8.	
	VA320-2 Sign		1	AN	"-" for negative, space for positive number	
VA320-3	Subtractions	760PY, Line 9, Column A	11	N	Must be zero padded. filing status 4 only. Subtractions from Field 675.	
	VA320-3 Filler		1	AN	Must equal space	
VA320-4	Virginia Adjusted Gross Income	760PY, Line 10, Column A	11	N	Must be zero padded. filing status 4 only. The difference between Field 315-2 and Field 320-3.	
	VA320-4 Sign		1	AN	"-" for negative, space for positive number	
VA320-5	Federal Itemized Deductions		11	N	760PY, NOT USED.	
	VA320-5 Filler		1	AN	760PY, NOT USED.	
VA320-6	State and Local Income Taxes		11	N	760PY, NOT USED.	
	VA320-6 Filler		1	AN	760PY, NOT USED.	
VA320-7	Filler		8		NOT USED	
IRS325	Alphanumeric Field 6		80	AN		*****
IRS330	Alphanumeric Field 7		80	AN		*****
***** Signed Numeric Section *****						
IRS 350	Filler		12	N	NOT USED	
IRS 355	Standard Deduction	760PY, Line 11(a) Column A	11	N	Must be zero padded. For filing status 4 only. Portion of Standard Deduction from Field 700 for Spouse	
	IRS 355 Filler		1	AN	Must equal space	
IRS 360	Itemized Deductions	760PY, Line 11(b) Column B	11	N	Must be zero padded. Portion of Itemized Deductions from Field 715 for Primary Taxpayer	
	IRS 360 Filler		1	AN	Must equal space	
IRS 365	Itemized Deductions	760PY, Line 11(b) Column A	11	N	Must be zero padded. For filing status 4 only. Portion of Itemized Deductions from Field 715 for Spouse.	
	IRS 365 Filler		1	AN	Must equal space	
IRS 370	Standard Deduction Amount	760PY, Line 11a Column B	11	N	Portion of standard Deduction from Field 700 for primary taxpayer.	

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	IRS 370 Filler		1	AN	Must equal space	
IRS 375	Personal Exemption Amount	760PY, Line 12 Column B	11	N	Must be zero padded	
	IRS 375 Filler		1	AN	Must equal space	
IRS 380	Personal Exemption Amount	760PY, Line 12 Column A	11	N	Must be zero padded For filing status 4 only.	
	IRS 380 Filler		1	AN	Must equal space	
IRS 385	Child & Dependent Care	760PY, Line 13 Column B	11	N	Must be zero padded Enter amount used to compute federal child care credit while a Virginia resident.	
	IRS 385 Filler		1	AN	Must equal space	
IRS 390	Child & Dependent Care	760PY, Line 13 Column A	11	N	Must be zero padded For filing status 4 only. Enter amount that was used to compute Federal credit that was paid while a Virginia resident.	
	IRS 390 Filler		1	AN	Must equal space	
IRS 395	Subtotal	760PY, Line 14 Column B	11	N	Field 370/360 PLUS 375 and 385	
	IRS 395 Filler		1	AN	Must equal space	
IRS 400	Subtotal	760PY, Line 14 Column A	11	N	Must be zero padded For filing status 4 only. Field 355 or 365, PLUS 380 and 390.	
	IRS 400 Filler		1	AN	Must equal space.	
IRS 405	Virginia Taxable Income	760PY, Line 15 Column B	11	N	Must be zero padded	
	IRS 405 Sign		1	AN	"-" for negative, space for positive number	
IRS 410	Virginia Taxable Income	Line 15 Column A	11	N	Must be zero padded For filing status 4 only. Field 320-4 LESS Field 400. May be negative or zero.	
	IRS 410 Sign		1	AN	"-" for negative, space for positive number	
IRS 415	Percentage		11	N	760PY, NOT USED.	
	IRS 415 Filler		1	AN	760PY, NOT USED.	
IRS 420	Nonresident Taxable Income		11	N	760PY, NOT USED.	
	IRS 420 Sign		1	AN	760PY, NOT USED.	
IRS 425	Tax	760PY, Line 16 Column B	11	N	Must be zero padded Must equal Taxable income (Field 405) multiplied by appropriate tax rate. If result is negative, change to zero.	
	IRS 425 Filler		1	AN	Must equal space	
IRS 430	Primary Virginia Adjusted Gross Income		11	N	760PY, NOT USED.	
	IRS 430 Sign		1	AN	760PY, NOT USED.	
IRS 435	Spouse's Virginia Adjusted Gross Income		11	N	760PY, NOT USED.	
	IRS 435 Sign		1	AN	760PY, NOT USED.	
IRS 440	Spouse Tax Adjustment		11	N	760PY, NOT USED.	
	IRS 440 Filler		1	AN	760PY, NOT USED.	
IRS 445	Net Amount of Tax	Line 17	11	N	Must equal sum of Field 425 and Field 585.	
	IRS 445 Filler		1	AN	Must equal space	
IRS 450	Primary tp's VA withholding	760PY, Line 18(a)	11	N	Virginia withholding for primary taxpayer.	

** Numeric fields should be padded with zeroes.

2005 760PY ELF Generic Record

	IRS 450 Filler		1	AN	Must be space															
IRS 455	Spouse's VA withholding	760PY Line 18b	11	N	Must be zero padded Spouse's Withholding															
	IRS 455 Filler		1	AN	Must be space															
IRS 460	FILLER		12	N	NOT USED.															
IRS 465	Estimated tax payments	760PY, Line 18©	11	N	Must be zero padded															
	IRS 465 Filler		1	AN	Must be space															
IRS 470	Extension payments	760PY, Line 18(d)	11	N	Must be zero padded															
	IRS 470 Filler		1	AN	Must be space															
IRS 475	Tax Credit for Low Income Individuals	760PY, Line 18(e)	11	N	Must be zero padded Value = \$300 per qualifying exemptions or the amount of Tax (Field 445), whichever is less. 760CG page 2 must be included in unformatted record if there is an entry in this field. Qualifying exemptions are Yourself + Spouse + Dependents. This credit may not be claimed if the following are claimed: Virginia National Guard Subtraction Military Pay Subtraction State and Federal Employee Subtraction Blind or 65+ exemptions Age Deduction The total Family Virginia Adjusted Gross Income reported by taxpayer, spouse and any dependents must be equal to or below the Federal poverty threshold. The Federal Poverty Thresholds are: <table><tr><td>Exemptions</td><td>Threshold</td></tr><tr><td>1</td><td>\$ 9,570</td></tr><tr><td>2</td><td>12,830</td></tr><tr><td>3</td><td>16,090</td></tr><tr><td>4</td><td>19,350</td></tr><tr><td>5</td><td>22,610</td></tr><tr><td>6</td><td>25,870</td></tr></table> For each additional person, spouse and dependent exemption, add \$3,260 to the poverty threshold.	Exemptions	Threshold	1	\$ 9,570	2	12,830	3	16,090	4	19,350	5	22,610	6	25,870	*****
	Exemptions	Threshold																		
1	\$ 9,570																			
2	12,830																			
3	16,090																			
4	19,350																			
5	22,610																			
6	25,870																			
	IRS 475 Filler		1	AN	Must be space															
IRS 480	Credit for Tax paid to another state	760PY, Line 18(f)	11	N	Must be zero padded Only valid for MD and NC out of state tax credits.	*****														
	IRS 480 Filler		1	AN	Must be space															
IRS 485	Other Credits	760PY, Line 18(g)	11	N	Must be zero padded. Credits from Schedule CR (Field 485) cannot be greater than \$25 when Filing Status (Field 305-3) is 1 or 3 and \$50 when Filing Status (Field 305-3) is 2 or 4.															
	IRS 485 Filler		1	AN	Must be space															
IRS 490	Total payments and credits	760PY, Line 19	11	N	Must be zero padded. Must be the sum of Fields 450, 455, 465, 470, 475, 480 and 485.															
	IRS 490 Filler		1	AN	Must be space															

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2005 760PY ELF Generic Record

IRS 495	Tax you owe	760PY, Line 20	11	N	Must be zero padded. If Field 445 is greater than Field 490, this must equal the difference.	
	IRS 495 Filler		1	AN	Must be space	
IRS 500	Tax you overpaid	760PY, Line 21	11	N	Must be zero padded. If (Field 490 is greater than Field 445, this must equal the difference.	
	IRS 500 Filler		1	AN	Must be space	
IRS 505	Addition to tax, penalty, and interest from Schedule NPY	760PY, Line 22	11	N	Must be zero padded. From Schedule NPY.	
	IRS 505 Filler		1	AN	Must be space	
IRS 510	Credit to next year's estimated	760PY, Line 23 Column B	11	N	Must be zero padded. Must be equal to or less than Tax overpaid (Field 500).	
	IRS 510 Filler		1	AN	Must be space	
IRS 515	Contributions and Consumer's Use Tax from Schedule NPY	760PY, Line 24	11	N	Must be zero padded. From Schedule NPY	
	IRS 515 Filler		1	AN	Must be space	
IRS 520	Addition to tax, penalty, and interest plus amount to be credited to next year's estimated taxes plus contributions and consumer's use tax from Schedule NPY	760PY, Line 25	11	N	Must be zero padded. Must be the sum of Field 505, Field 535, Field 510, and Field 515.	
	IRS 520 Filler		1	AN	Must be space	
IRS 525	Amount Due	760PY, Line 26	11		If Field 495 is significant, add Field 495 and Field 520 OR if Field 500 is significant and Field 520 is larger than Field 500, enter the difference.	
	IRS 525 Filler		1	AN	Must be space	
IRS 530	Refund	760PY, Line 27	11		Must be zero padded. If Field 500 is larger than Field 520, enter the difference.	
	IRS 530 Filler		1	AN	Must be space	
IRS 535	Amount to be credited to 2003 Estimated	Line 23 Column A	11	N	Must be zero padded. Must be equal to or less than Tax You Overpaid (Field 500), LESS field 510.	
	IRS 535 Filler		1	AN	Must be space	
IRS 540	Deductions		11	N	760PY, NOT USED.	
	IRS 540 Filler		1	AN	760PY, NOT USED.	
IRS 545	Interest	760PY, Line 34 Column B	11	N	Interest on obligations of other states exempt from federal tax and earned while a VA resident.	
	IRS 545 Filler		1	AN	Must be space	
IRS 550	Interest	760PY, Line 34 Column A	11	N	For filing status 4 only. Interest on obligations of other states exempt from federal tax and earned while a VA resident.	
	IRS 550 Filler		1	AN	Must be space	
IRS 555	Other additions	760PY, Line 35 Column B	11	N		
	IRS 555 Filler		1	AN	Must be space	

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2005 760PY ELF Generic Record

IRS 560	Other additions	760PY, Line 35 Column A	11	N	For filing status 4 only.	
	IRS 560 Filler		1	AN	Must be space	
IRS 565	Total additions	760PY, Line 36 Column B	11	N	Must be the sum of Field 545 and Field 555.	
	IRS 565 Filler		1	AN	Must be space	
IRS 570	Total additions	760PY, Line 36 Column A	11	N	For filing status 4 only. Must be the sum of Field 550 and Field 560.	
	IRS 570 Filler		1	AN	Must be space	
IRS 575	State tax refund	760PY, Line 39 Column A	11	N	For filing status 4 only. State income tax refund reported as income on the federal return and received while a VA resident.	
	IRS 575 Filler		1	AN	Must be space	
IRS 580	Income attributable to period of residence outside of VA	760PY, Line 40 Column B	11	N	Must equal Field 890.	

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2005 763 ELF Generic Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
***** Header Section *****						
	Byte Count		4		"2732" for fixed; "nnnn" for variable format	****
IRS000	Record ID		6	AN	"STbbbb"	
IRS001	Form Number		6	AN	"0001bb"	
IRS002	Page Number		5	AN	"PG01b"	
IRS003	Primary SSN		9	N	Required Entry. Primary Taxpayer's SSN	
IRS004	Filler		1		blank	
IRS005	Form /Schedule No.		7	N	"0000001"	
***** Header Ends *****						
IRS010	State Code		2	A	"VA"	
IRS011	City Code		2	A	Reserved for future use	
IRS019	State Only Indicator		2	A	"SO" (Indicates State Only return data)	
IRS020	Declaration Control Number		14	N	Assigned by filer	
	First two positions		2	N	Value Always "00"	
	EFIN of Originator		6	N		
	Batch Number		3	N	(000-999)	
	Serial Number		2	N	(00-99)	
	Year digit		1	N	"6"	****

IRS023	Return Sequence Number		16	N	Required Entry.	
	ETIN of transmitter		5	N	Must Equal RSN	
	Trans Use Field		2	N	in 1040, A or EZ	
	Julian Date of Tr		3	N	Will be used as filing date of VA return	
	Trans Seq. Number		2	N	(01-99)	
	Seq. Number of Return		4	N	(0001-9999)	
***** State Direct Deposit Section *****						
IRS024	Direct Deposit Indicator		1	N	"1" = Direct Deposit; "2" = Direct Debit	
IRS025	Reserved RTN Flag		1	N	Not Used	
IRS027	Direct Debit Date		8	N	YYYYMMDD--IRS024 Must equal "2"; else zero or spaces	****
IRS028	Direct Debit Amount		11	N	Must be zero padded. IRS024 Must equal "2" and IRS 525 Must be > 0.	****
	IRS028 Filler		1	AN	MUST EQUAL SPACE	****
IRS030	Routing Transit		9	N	Only Valid if IRS024 contains values "1" or "2"	
IRS032	State RTN Indicator		1	N	0 = No State RTN Present; 1 = State RTN found on FOMF; 2 = State RTN not found on FOMF	
IRS035	State Deposit Account Number		17	AN	Only Valid if IRS024 contains values "1" or "2"	
IRS040	Checking Account		1	AN	"X" or blank	
IRS048	Savings Account		1	AN	"X" or blank	
***** Indicators *****						
IRS049	On Line state Return		1	A	"O" = On-Line	
***** Participant Section *****						
IRS050	State Numeric Area		27	N		
VA050-1	Preparer SSN or PTIN		9	AN	1040 Seq 1380	
VA050-2	Preparer EIN		9	AN	1040 Seq 1380	
VA050-3	Preparer ZIP		5	N	1040 Seq 1410-5	
VA050-4	Preparer ZIP +4		4	N	1040 Seq. 1410-4	
IRS052	State Alphanumeric Area		93	AN		
VA052-1	StAck Mailbox ID		5	AN	NOT USED	
VA052-2	Preparer's Firm Name		35	AN	1040 Seq 1370	
VA052-3	Preparer's Address		30	AN		
VA052-4	Preparer's City		20	AN	1040 Seq 1390	

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2005 763 ELF Generic Record

VA052-5	Preparer's State		2	AN	1040 Seq 1400	
VA052-6	Preparer Self-Employed Ind		1	AN	1040 Seq 1350	
IRS055	Spouse's SSN		9	N	Spouse's SSN; Required Entry for filing statuses 2,3 and 4 (760PY and 763 have filing status 4) No Entry allowed for filing status 1.	
***** Entity Section *****						
IRS060	Name Line 1		35	AN	Required Entry	
VA060-1	Primary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA060-2	Filler		12		NOT USED	
VA060-3	Primary Suffix		3	A	Alpha only. Left justification	
IRS062	Date of Death Primary		8		YYYYMMDD	*****
IRS065	Name Line 2		35	AN		
VA065-1	Secondary Last Name		20	A	Alpha only. No blank spaces allowed. Left justification. Hyphen and apostrophe are the only special characters allowed.	
VA065-2	Filler		12		NOT USED	
VA065-3	Secondary Suffix		3	A	Alpha only. Left justification	
IRS068	Date of Death Secondary		8		YYYYMMDD	*****
IRS070	Name Line 3		35	AN		
VA070-1	Primary First name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-2	Primary Middle Initial		1	A	Alpha only	
VA070-3	Secondary First Name		16	A	Alpha only. Left justification. may have 1 blank space between alpha characters. Hyphens are the only special characters allowed.	
VA070-4	Secondary Middle Initial		1	A	Alpha only	
VA070-5	Filler		1		NOT USED	
IRS074	In C/O Addressee		35	AN		*****
IRS075	Address Line 1		35	AN		
VA075-1	Present Home Address (Number street or rural route and apt. number)		34	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
VA075-2	Filler		1		NOT USED	
IRS077	Foreign Street Address		35	AN	NOT USED	
IRS080	Address Line 2		35	AN		
VA080-1	Alternative Address Line - C/O information		34	AN	First position may not be blank (space). No more than one space can exist between characters (word separation). Left justified.	
VA080-2	Filler		1		NOT USED	
IRS085	City		22	A	Required Entry. First position can not be blank	
VA085-1	City, town or PO		20	AN	No more than one space can exist between characters (word separation). Left justified.	
VA085-2	Filler		2		NOT USED	
IRS087	Foreign City State or Province		35	AN	NOT USED	
IRS090	City Code		5	A	NOT USED	

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2005 763 ELF Generic Record

IRS095	State Abbreviation		2	AN		
VA095-1	State		2	A	Required Entry	
IRS098	Foreign Country		22	A	NOT USED	
IRS100	Zip Code		12	N		
VA100-1	9 digit zip code		9	N	Required Entry	
VA100-2	Filler		3		NOT USED	
IRS105	County		20	A		
VA105	Resident VA City or County		20	AN	Required Entry for 763 , must correspond with locality name in locality code list where taxpayer lived on 1/1/05.	
IRS110	County Code		5	N		
VA110-1	Locality Code		3	N	Required Entry. Must correspond with 3 digit code, must be all numeric. See table 1 for valid codes.	
VA110-2	City Box		1	AN	"X" or space to indicate locality referred to in fields 110-1 and 105 is a "city".	
VA110-3	County Box		1	AN	763 only - "X" or space to indicate locality referred to in fields 110-1 and 105 is a "county".	
IRS115	Telephone Number		12	AN		
VA115-1	Primary Taxpayer Telephone #		10	N	Area code and telephone number of primary taxpayer.	
VA115-2	Filler		2			
IRS120	Primary TP Signature		5	N		*****
IRS125	Spouse Signature		5	N		*****
IRS126	ERO EFIN/PIN		11	N		*****
***** Consistency Section *****						
IRS150	Federal Filing Status		1	N	NOT USED	
IRS155	Total Federal Exemptions		2	N	NOT USED	
IRS160	Wages, Salaries, Tips		12	N	NOT USED	
IRS165	Taxable Interest		12	N	NOT USED	
IRS170	Tax Exempt Interest		12	N	NOT USED	
IRS175	Dividends		12	N	NOT USED	
IRS180	State Refund		12	N	NOT USED	
IRS185	Taxable Soc Sec Benefits		12	N	NOT USED	
IRS190	Keogh Plan and SEP		12	N	NOT USED	
IRS195	Adjusted Gross Income		12	N	NOT USED	
IRS200	Standard/Itemized Deductions		12	N	NOT USED	
IRS205	Earned Income Credit		12	N	NOT USED	
***** Alphanumeric Section *****						
IRS 300	Alphanumeric Field 1		80	AN		
VA300-1	Software Developer ID		10	AN	Required Entry.	
VA300-2	Paid Prep name		31	AN		
VA300-3	Prep Phone Number		10	AN		
VA300-4	Non-paid prep		13	AN		
VA300-5	Prep State EIN		16	AN		
IRS 305	Alphanumeric Field 2		80	AN		
VA305-1	Fed. Data Ind. Flag		1	AN	Required Entry. Value = "V" (variable data)	
VA305-2	VA Form Code		1	AN	Required Entry. Values = "N" (form 763)	
VA305-3	VA Filing Status		1	N	Required Entry. Values = "1" – Single "2" – Married, filing joint; "3" – Married, spouse has no income from any source "4" – Married filing separate return	

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2005 763 ELF Generic Record

VA305-4	Head of Household		1	AN	Value = "X" if federal filing status is head of household	
VA305-5	Yourself exemption		1	N	Required Entry. 763 Value = 1 if filing status is "1" or "4". Value =2 if filing status is "2" or "3".	
VA305-6	65 or over exemption for Primary TP		1	N	Required Entry. If filing status is "1" or "4", Value = 1 for over 65 years. If filing status is "2" or "3" and primary and secondary are over 65, Value = 2.	
VA305-7	Blind exemption for Primary TP		1	N	Required Entry. 763 If filing status is "1" or "4", Value = space for not blind or Value = 1 for blind. If filing status is "2" or "3" and primary and secondary are blind, Value = 2.	
VA305-8	Dependents		2	N	Required Entry. Value = 00 through 99	
VA305-9	Total Exemptions		2	N	Required Entry. Value = 01 through 99	
VA305-10	Spouse's exemption		1	N	763 , NOT USED.	
VA305-11	65 or over exemption for Spouse		1	N	763 , NOT USED.	
VA305-12	Blind exemption for Spouse		1	N	763 , NOT USED.	
VA305-13	Dependents		2	N	763 , NOT USED.	
VA305-14	Total Exemptions		2	N	763 , NOT USED.	
VA305-15	Dependent on Another's Rtn		1	A	Value must = "X" if claimed as a dependent on another's return or else space.	
VA305-16	Farmer/Fisherman		1	A	Value = "X" if farmer/fisherman or else space.	
VA305-17	Overseas when rtn due		1	A	Value = "X" if overseas on due date or else space.	
VA305-18	Coalfield Employment Enhancement Credit		1	A	NOT ALLOWED FOR ELF RETURNS	
VA305-19	Credit Card		1	A	Value = "X" if paying by credit card or else blank	
VA305-20	Primary TP's business phone number		10	A	Area Code and number, else spaces	
VA305-21	Spouse's business phone number		10	A	Area Code and number, else spaces	
VA305-22	Date primary moved to or from VA		5	N	763 , NOT USED.	
VA305-23	Date Spouse moved to or from VA		5	N	763 , NOT USED.	
VA305-24	Authorization for TAX to discuss rtn with preparer		1	A	Value = "X" if tp authorizes TAX to discuss return with preparer.	
VA305-25	State of Residence		2	A	763 , Taxpayer's state of residence.	
VA305-26	Name or Filing Change		1	A	763 , NOT USED.	
VA305-27	Address Change		1	A	763 , Value ="X" if name and address has NOT changed since last filed return, otherwise blank.	
VA305-28	VA return not filed last year		1	A	763 , NOT USED.	
VA305-29	Fixed Date Conformity		1	A	Value ="X" if Fixed Date Conformity adjustments were made to the return.	
VA305-30	Addition from form 760C		1	A	763 , NOT USED.	
VA305-31	Addition from form 760F		1	A	763 , NOT USED.	
VA305-32	Prepared by Paid Tax Preparer		1	A	763 , NOT USED.	
VA305-33	Other Subtractions Code 1	763, Line 39a	2	AN	Enter valid subtraction code or spaces.	*****

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VA305-34	Other Subtractions Code 2	763, Line 39b	2	AN	Enter valid subtraction code or spaces.	*****
VA305-35	Other Subtractions Code 3	763, Line 39c	2	AN	Enter valid subtraction code or spaces.	*****
VA305-36	Political Contribution Indicator		1	AN	Used if only Schedule CR credit claimed is the political contribution credit.	
VA305-37	Filing Election		1		Should equal "0" or "7".	
VA305-38	Disability Income Indicator - Primary		1	AN	Value = "X" if Disability Income subtraction (763 line 37) was taken by primary taxpayer, else space	
VA305-39	Disability Income Indicator - Spouse		1	AN	Value = "X" if Disability Income subtraction (763 line 37) was taken by spouse, else space	
VA305-40	Taxpayer Deceased -- Primary		1	AN	Value = "X" if primary taxpayer is deceased	
VA305-41	Taxpayer Deceased -- Spouse		1	AN	Value = "X" if spouse is deceased	
VA305-42	Vendor ID		5	AN	NACTP Code OR VA TAX Assigned Vendor Code. This is a required entry.	
IRS310	Alphanumeric Field 3		80			
VA310-1	Date of residence from primary tp		8	N	763, NOT USED.	
VA310-2	Date of residence to primary tp		8	N	763, NOT USED.	
VA310-3	Date of residence from Spouse		8	N	763, NOT USED.	
VA310-4	Date of residence to Spouse		8	N	763, NOT USED.	
VA310-5	Federal Adjusted Gross Income	763, Line 6	11	N	MUST BE Zero Padded..	
	VA310-5 Sign		1	AN	"-" for negative, space for positive number	
VA310-6	Federal Adjusted Gross Income		11	N	763, NOT USED.	
	VA310-6 Sign		1	AN	763, NOT USED.	
VA310-7	Additions	763 Line 7	11	N	Must be zero padded. Additions from Field 565	
	VA310-7 Filler		1	AN	Must equal space	
VA310-8	Additions		11	N	763, NOT USED.	
	VA310-8 Filler		1	AN	763, NOT USED.	
IRS 315	Alphanumeric Field 4		80			
VA315-1	Subtotal	763 Line 8	11	N	The sum of Fields 310-5 and 310-7. MAY BE NEGATIVE.	
	VA315-1 Sign		1	AN	"-" for negative, space for positive number	
VA315-2	Subtotal		11	N	763, NOT USED.	
	VA315-2 Sign		1	AN	763, NOT USED.	
VA315-3	Age deduction for primary taxpayer	763, Line 33b Column B	5	N	Must be zero padded. (See form instructions)	
VA315-4	Age deduction for Spouse	763, Line 33b Column A	5	N	Must be zero padded. (See form instructions)	
VA315-5	Combined Age Deduction	763, Line 33c	5	N	Must be zero padded. sum of Fields 315-3 and 315-4.	

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2005 763 ELF Generic Record

VA315-6	Social Security & Tier I Railroad Retirement claimed on Federal return as income	763, Line 36	11	N	Must be zero padded. Enter only the amount of Social Security or Tier I Railroad Retirement included in FAGI (Field 310-5)	
	VA315-6 Filler		1	AN	Must equal space	
VA315-7	State Tax Refund claimed on Federal return as income	763, Line 34	11	N	Must be zero padded. Enter only the amount of State Tax Refund included in FAGI (Field 310-5).	
	VA315-7 Filler		1	AN	Must equal space	
VA315-8	Other Subtractions	763, Line 9	11	N	Must be zero padded. Must match field 670.	
	VA315-8 Filler		1	AN	Must equal space	
VA315-9	Filler		5		NOT USED.	
IRS 320	Alphanumeric Field 5		80			
VA320-1	Total Subtractions		11	N	763 , NOT USED.	
	VA320-1 Filler		1	AN	763 , NOT USED.	
VA320-2	Total Virginia Adjusted Gross Income	763, Line 10	11	N	Must be zero padded. the difference between Fields 315-1 and 315-8.	
	VA320-2 Sign		1	AN	"-" for negative, space for positive number	
VA320-3	Subtractions		11	N	763 , NOT USED.	
	VA320-3 Filler		1	AN	763 , NOT USED.	
VA320-4	Virginia Adjusted Gross Income		11	N	763 , NOT USED.	
	VA320-4 Sign		1	AN	763 , NOT USED.	
VA320-5	Federal Itemized Deductions	763, Line 42	11	N	Must be zero padded. Total Federal Itemized Deductions claimed on Schedule A.	
	VA320-5 Filler		1	AN	Must equal space	
VA320-6	State and Local Income Taxes	763, Line 43	11	N	State and Local Income taxes claimed on Schedule A	
	VA320-6 Filler		1	AN	Must equal space	
VA320-7	Filler		8		NOT USED	
IRS325	Alphanumeric Field 6		80	AN		*****
IRS330	Alphanumeric Field 7		80	AN		*****
***** Signed Numeric Section *****						
IRS 350	Filler		12	N	NOT USED	
IRS 355	Standard Deduction		11	N	763 , NOT USED.	
	IRS 355 Filler		1	AN	763 , NOT USED.	
IRS 360	Itemized Deductions		11	N	763 , NOT USED.	
	IRS 360 Filler		1	AN	763 , NOT USED.	
IRS 365	Itemized Deductions		11	N	763 , NOT USED.	
	IRS 365 Filler		1	AN	763 , NOT USED.	
IRS 370	Standard or Itemized Deductions	763, Line 44	11	N	Must be the difference between Field 320-5 and 320-6 for itemized deductions or the standard deduction based on the filing status.	
	IRS 370 Filler		1	AN	Must equal space	
IRS 375	Personal Exemption Amount	763, Line 12	11	N	Must be zero padded	
	IRS 375 Filler		1	AN	Must equal space	
IRS 380	Personal Exemption Amount		11	N	763 , NOT USED.	
	IRS 380 Filler		1	AN	763 , NOT USED.	

** Numeric fields should be padded with zeroes.

2005 763 ELF Generic Record

IRS 385	Child & Dependent Care	763, Line 13	11	N	Must be zero padded Enter amount used to compute federal child care credit while a Virginia resident.	
	IRS 385 Filler		1	AN	Must equal space	
IRS 390	Child & Dependent Care		11	N	763, NOT USED.	
	IRS 390 Filler		1	AN	763, NOT USED.	
IRS 395	Subtotal	763, Line 14	11	N	Field 540 PLUS Fields 375 and 385	
	IRS 395 Filler		1	AN	Must equal space	
IRS 400	Subtotal		11	N	763, NOT USED.	
	IRS 400 Filler		1	AN	763, NOT USED.	
IRS 405	Virginia Taxable Income	763, Line 15	11	N	Must be zero padded	
	IRS 405 Sign		1	AN	"-" for negative, space for positive number	
IRS 410	Virginia Taxable Income		11	N	763, NOT USED.	
	IRS 410 Sign		1	AN	763, NOT USED.	
IRS 415	Percentage	Line 16	11	N	Must be zero padded Must equal Field 865.	
	IRS 415 Filler		1	AN	Must equal space	
IRS 420	Nonresident Taxable Income	Line 17	11	N	Must be zero padded Multiply Field 405 by Field 415.	
	IRS 420 Sign		1	AN	"-" for negative, space for positive number	
IRS 425	Tax	763, Line 18	11	N	Must be zero padded Must equal Taxable income (Field 405) multiplied by appropriate tax rate. If result is negative, change to zero.	
	IRS 425 Filler		1	AN	Must equal space	
IRS 430	Primary Virginia Adjusted Gross Income		11	N	763, NOT USED.	
	IRS 430 Sign		1	AN	763, NOT USED.	
IRS 435	Spouse's Virginia Adjusted Gross Income		11	N	763, NOT USED.	
	IRS 435 Sign		1	AN	763, NOT USED.	
IRS 440	Spouse Tax Adjustment		11	N	763, NOT USED.	
	IRS 440 Filler		1	AN	763, NOT USED.	
IRS 445	Net Amount of Tax		11	N	763, NOT USED.	
	IRS 445 Filler		1	AN	763, NOT USED.	
IRS 450	Primary tp's VA withholding	763, Line 19(a)	11	N	Must be zero padded Virginia withholding for primary taxpayer.	
	IRS 450 Filler		1	AN	Must be space	
IRS 455	Spouse's VA withholding	763, Line 19b	11	N	Must be zero padded Spouse's Withholding	
	IRS 455 Filler		1	AN	Must be space	
IRS 460	FILLER		12	N	NOT USED.	
IRS 465	Estimated tax payments	763, Line 19(c)	11	N	Must be zero padded	
	IRS 465 Filler		1	AN	Must be space	
IRS 470	Extension payments	763, Line 19(d)	11	N	Must be zero padded	
	IRS 470 Filler		1	AN	Must be space	

** Numeric fields should be padded with zeroes.

2005 763 ELF Generic Record

IRS 475	Tax Credit for Low Income Individuals	763, Line 19(e)	11	N	Must be zero padded Value = \$300 per qualifying exemptions or the amount of Tax (Field 445), whichever is less. 760CG page 2 must be included in unformatted record if there is an entry in this field. Qualifying exemptions are Yourself + Spouse + Dependents. This credit may not be claimed if the following are claimed: Virginia National Guard Subtraction Military Pay Subtraction State and Federal Employee Subtraction Blind or 65+ exemptions Age Deduction The total Family Virginia Adjusted Gross Income reported by taxpayer, spouse and any dependents must be equal to or below the Federal poverty threshold. The Federal Poverty Thresholds are: <table><tr><td>Exemptions</td><td>Threshold</td></tr><tr><td>1</td><td>\$ 9,570</td></tr><tr><td>2</td><td>12,830</td></tr><tr><td>3</td><td>16,090</td></tr><tr><td>4</td><td>19,350</td></tr><tr><td>5</td><td>22,610</td></tr><tr><td>6</td><td>25,870</td></tr></table> For each additional person, spouse and dependent exemption, add \$3,260 to the poverty threshold.	Exemptions	Threshold	1	\$ 9,570	2	12,830	3	16,090	4	19,350	5	22,610	6	25,870	*****
	Exemptions	Threshold																		
1	\$ 9,570																			
2	12,830																			
3	16,090																			
4	19,350																			
5	22,610																			
6	25,870																			
	IRS 475 Filler		1	AN	Must be space															
IRS 480	Credit for Tax paid to another state	763, Line 19(f)	11	N	Must be zero padded Only valid for MD and NC out of state tax credits.	*****														
		IRS 480 Filler		1	AN	Must be space														
IRS 485	Other Credits	763, Line 19(g)	11	N	Must be zero padded. Credits from Schedule CR (Field 485) cannot be greater than \$25 when Filing Status (Field 305-3) is 1 or 3 and \$50 when Filing Status (Field 305-3) is 2 or 4.															
		IRS 485 Filler		1	AN	Must be space														
IRS 490	Total payments and credits	763, Line 20	11	N	Must be zero padded. Must be the sum of Fields 450, 455, 465, 470, 475, 480 and 485.															
		IRS 490 Filler		1	AN	Must be space														
IRS 495	Tax you owe	763, Line 21	11	N	Must be zero padded. If Field 445 is greater than Field 490, this must equal the difference.															
		IRS 495 Filler		1	AN	Must be space														
IRS 500	Tax you overpaid	763, Line 22	11	N	Must be zero padded. If (Field 490 is greater than Field 445, this must equal the difference.															
		IRS 500 Filler		1	AN	Must be space														
IRS 505	Addition to tax, penalty, and interest from Schedule NPY	763, Line 23	11	N	Must be zero padded. From Schedule NPY.															
		IRS 505 Filler		1	AN	Must be space														

** Numeric fields should be padded with zeroes.

2005 763 ELF Generic Record

IRS 510	Credit to next year's estimated	763, Line 24	11	N	Must be zero padded.	
	IRS 510 Filler		1	AN	Must be equal to or less than Tax overpaid (Field 500). Must be space	
IRS 515	Contributions and Consumer's Use Tax from Schedule NPY	763, Line 25	11	N	Must be zero padded. From Schedule NPY	
	IRS 515 Filler		1	AN	Must be space	
IRS 520	Addition to tax, penalty, and interest plus amount to be credited to next year's estimated taxes plus contributions and consumer's use tax from Schedule NPY	763, Line 26	11	N	Must be zero padded. Must be the sum of Field 505, Field 535, Field 510, and Field 515.	
	IRS 520 Filler		1	AN	Must be space	
IRS 525	Amount Due	763, Line 27	11		If Field 495 is significant, add Field 495 and Field 520 OR if Field 500 is significant and Field 520 is larger than Field 500, enter the difference.	
	IRS 525 Filler		1	AN	Must be space	
IRS 530	Refund	763, Line 28	11		If Field 500 is larger than Field 520, enter the difference.	
	IRS 530 Filler		1	AN	Must be space	
IRS 535	Amount to be credited to 2003 Estimated		11	N	763, NOT USED.	
	IRS 535 Filler		1	AN	763, NOT USED.	
IRS 540	Deductions	763 Line 11	11	N	Must equal Field 880 or Field 370.	
	IRS 540 Filler		1	AN	Must be space	
IRS 545	Interest	763, Line 29	11	N	Interest on obligations of other states exempt from federal tax and earned while a VA resident.	
	IRS 545 Filler		1	AN	Must be space	
IRS 550	Interest		11	N	763, NOT USED.	
	IRS 550 Filler		1	AN	763, NOT USED.	
IRS 555	Other additions	763, Line 30	11	N		
	IRS 555 Filler		1	AN	Must be space	
IRS 560	Other additions		11	N	763, NOT USED.	
	IRS 560 Filler		1	AN	763, NOT USED.	
IRS 565	Total additions	763, Line 32	11	N	Must be the sum of Field 545 and Field 555.	
	IRS 565 Filler		1	AN	Must be space	
IRS 570	Total additions		11	N	763, NOT USED.	
	IRS 570 Filler		1	AN	763, NOT USED.	
IRS 575	State tax refund		11	N	763, NOT USED.	
	IRS 575 Filler		1	AN	763, NOT USED.	
IRS 580	Income attributable to period of residence outside of VA		11	N	763, NOT USED.	

** Numeric fields should be padded with zeroes.

UNFORMATTED LAYOUT

(Tax Year 2005)

UNFORMATTED STATE RECORDS

The Unformatted State Records Section will be utilized for the capture of the entire Federal return and wage records (W2, W2-G, and 1099-R). **We will also use the unformatted record to capture the information from page 2 of the 760CG and 760PY, Schedule FED and the Schedule NPY, Schedule OSC, Virginia Supplemental Schedule-MD, Virginia Schedule-NC, and wage and tax statements (1099-G, 1099-Misc).** The federal data should be identical to the IRS data with the exception of four characters. (See Appendix) For these characters, a state character should be substituted for the corresponding IRS value. The characters are as follows:

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[{	7B	C0
]	}	7D	D0
#	\$	24	5B

Each unformatted record provides 60 data lines, each 80 bytes in length, following the header section of the record. All 60 lines should be used before another unformatted record is used. Any unused space within the 80-byte data line should be filled with blanks.

2005 760CG Page 2 - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"FRM760P2"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Taxpayer deceased		1	N	Values: 0 - No taxpayers are deceased 1 - Primary taxpayer is deceased 2 - Secondary taxpayer is deceased 3 - Both taxpayers are deceased	****
0051	Total Additions, Penalty and Interest		11	N	Sum of ADJ fields 0059, 0062 and 0065	
	0051 Filler		1	AN	Must be space	
0052	Total Voluntary Contributions		11	N	Sum of ADJ fields 0068, 0070, 0072, 0074, 0076 and 0078.	
	0052 Filler		1	AN	Must be space	
0053	Interest on obligations of other states	Line 1	11	N		
	0053 Filler		1	AN	Must be space	
0054	Other additions, Fixed Date Conformity Adjustment Amount	Line 2a	11	N		
	0054 Filler		1	AN	Must be space	
0055	Other additions code	Line 2b	2	N	Values: 00 – Not allowed for ELF 10 - Interest of federally exempt US obligations 11 - Accumulation distribution 12 - Lump-sum distribution 99 – Other Additions	
0056	Other Additions Amount	Line 2b	11	N		
	0056 Filler		1	AN	Must be space	
0057	Other additions code	Line 2c	2	N	Values: 00 – Not allowed for ELF 10 - Interest of federally exempt US obligations 11 - Accumulation distribution 12 - Lump-sum distribution 99 – Other Additions	
0058	Other Additions Amount	Line 2c	11	N		
	0058 Filler		1	AN	Must be space	
0059	Total Additions	Line 3	11	N	Total of Lines 1 through 2c	
	0059 Filler		1	AN	Must be space	
0060	Income from obligations or securities of the U.S.	Line 4	11	N		
	0060 Filler		1	AN	Must be space	
0061	Disability income Reported as wages	Line 5	11	N		
	0061 Filler		1	AN	Must be space	
0062	Other subtractions, Fixed Date Conformity Adjustment	Line 6a	11	N		
	0062 Filler		1	AN	Must be space	
0063	Other subtractions code	Line 6b	2	N	Values: 00 – Not allowed for ELF 20 - Virginia obligations 21 - Federal work opportunity tax credit wages 22 - Tier 2 & other Railroad Retirement and Railroad Unemployment benefits 23 - Charitable mileage 24 - Virginia Lottery prizes 25 - Foster care 28 - Virginia National Guard 29 - Operation Joint Endeavor Combat Pay 30 - Military pay allowances attributable to active duty service in a combat zone or a qualified hazardous duty area 31 - Retirement plan income	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 78 should be sent {0078}675-

2005 760CG Page 2 - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
					32 - Bone marrow screening fee 33 - Virginia College savings plan Prepaid Tuition contract Payments and Savings Account Contributions 34 - Virginia College Savings Plan Income Distribution or Refund 35 - Continuing Teacher Education 36 - Long Term Health Care Premiums 37 - Unemployment Compensation Benefits 38 - First \$15,000 basic military pay 39 - Federal & State employees 40 - Income received by Holocaust Victims 41 - Payments made under the Tobacco Settlement 42 - Gain on sale of land for open space use 43 - Virginia Public School Construction Grants program & fund 44 - Medal of Honor Recipients 45 - Avian Influenza 46 - Military Death Gratuity Payments 47 - Peanut Quota Buyout 99 - NOT ALLOWED FOR ELF	
0064	Other Subtractions Amount	Line 6b	11	N		
	0064 Filler		1	AN	Must be space	
0065	Other Stubtractions Code	Line 6c	2	N		
0066	Other Subtractions Amount	Line 6c	11	N		
	0064 Filler		1	AN	Must be space	
0067	Other Stubtractions Code	Line 6d	2	N		
0068	Other Subtractions Amount	Line 6d	11	N		
	0064 Filler		1	AN	Must be space	
0069	Other Subtractions Total	Line 7	11	N	Sum of Lines 4 through Line 6d	
	0064 Filler		1	AN	Must be space	
0070	Yourself - Name	Line 8a	25	AN		
0071	Yourself - SSN	Line 8a	9	N		
0072	Yourself - VAGI	Line 8a	11	N		
	0072 Sign		1	AN	"-" for negative, space for positive number	
0073	Spouse - Name	Line 8b	25	AN		
0074	Spouse - SSN	Line 8b	9	N		
0075	Spouse - VAGI	Line 8b	11	N		
	0075 Sign		1	AN	"-" for negative, space for positive number	
0076	Dependent -Name	Line 8c	25	AN		
0077	Dependent - SSN	Line 8c	9	N		
0078	Dependent - VAGI	Line 8c	11	N		
	0078 Sign		1	AN	"-" for negative, space for positive number	
0079	Dependent -Name	Line 8d	25	AN		
0080	Dependent - SSN	Line 8d	9	N		
0081	Dependent - VAGI	Line 8d	11	N		
	0081 Sign		1	AN	"-" for negative, space for positive number	
0082	Dependent -Name	Line 8e	25	AN		
0083	Dependent - SSN	Line 8e	9	N		
0084	Dependent - VAGI	Line 8e	11	N		
	0084 Sign		1	AN	"-" for negative, space for positive number	
0085	Dependent -Name	Line 8f	25	AN		
0086	Dependent - SSN	Line 8f	9	N		
0087	Dependent - VAGI	Line 8f	11	N		
	0087 Sign		1	AN	"-" for negative, space for positive number	
0088	Family VAGI	Line 8g	11	N	Total family VAGI includes fields, 0072, 0075, 0078, 0081, 0084 and 0087. If additional dependents beyond 8f were used, their VAGI amounts must be added to the total as well.	
	0088 Sign		1	AN	"-" for negative, space for positive number	

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2005 760CG Page 2 - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0089	Total Exemptions	Line 9	2	N	Must equal number of persons listed on lines 8a through 8f PLUS additional dependents used that could not be listed because of unavailable fields.	
0090	Exemption total	Line 10	2	N	Must equal 760 fields 305-5, plus 305-10, plus 305-13	
0091	Exemptions from return multiplied by 300	Line 11	11	N	Line 10 multiplied by \$300	
	0091 Filler		1	AN	Must be space	
0092	Credit Amount	Line 12	11	N	Lesser of line 11 or tax on 760, line 17	
	0092 Filler		1	AN	Must be space	
0093	Primary Taxpayer Date of Birth		6	N	MMDDYY -- Complete for filing statuses 2 or 3 when field 315-3 or 315-4 is greater than zero.	
0094	Primary taxpayer's Adjusted FAGI		11	N	All taxpayers born on or after January 2, 1939 and are eligible to claim an age deduction, enter the Adjusted Federal Gross Income (AFAGI) as calculated using the "Age 65 And Older Age Deduction Work Sheet". Complete for filing statuses 2 or 3 when field 315-3 or 315-4 is greater than zero.	
	0094 Sign		1	AN	"-" for negative, space for positive number	
0095	Spouse's Date of Birth		6	N	MMDDYY -- Complete for filing statuses 2 or 3 when field 315-3 or 315-4 is greater than zero.	
0096	Spouse's Adjusted FAGI		11	N	All taxpayers born on or after January 2, 1939 and are eligible to claim an age deduction, Enter the Adjusted Federal Gross Income (AFAGI) as calculated using the "Age Deduction Work Sheet". Complete for filing statuses 2 or 3 when field 315-3 or 315-4 is greater than zero.	
	0096 Sign		1	AN	"-" for negative, space for positive number	
0097	Disability income indicator		1	N	Values = 1 if primary taxpayer has claimed the subtraction 2 if spouse has claimed the subtraction 3 if both taxpayers have claimed the subtraction	
	Record Terminus		1		Value "\$"	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 78 should be sent {0078}675-

2005 Schedule ADJ - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDADJ"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Taxable income on other states return	Line 13	11	N	Only valid for MD and NC	*****
	0050 Sign		1	AN	"-" for negative, space for positive number	
0051	Virginia taxable income	Line 14	11	N	Only valid for MD and NC	*****
	0051 Sign		1	AN	"-" for negative, space for positive number	
0052	Tax paid to other state	Line 15	11	N	Only valid for MD and NC	*****
	0052 Filler		1	AN	Must be space	
0053	Name of state	Line 15a	2	AN	MD OR NC Only	*****
0054	Virginia income tax	Line 16	11	N	Only valid for MD and NC	*****
	0053 Filler		1	AN	Must be space	
0055	Income percentage	Line 17	5	N	Only valid for MD and NC	*****
0056	percentage of VA tax	Line 18	11	N	Only valid for MD and NC	*****
	0056 Filler		1	AN	Must be space	
0057	Credit Amount	Line 19	11	N	Only valid for MD and NC	*****
	0057 Filler		1	AN	Must be space	
0058	Border State Indicator	Line 19a	1	AN	Only valid for MD and NC	*****
0059	Addition to tax	Line 20	11	N		
	0059 Filler		1	AN	Must be space	
0060	760C Indicator	Line 20a	1	AN	"X" to indicate addition is from form 760C	
0061	760F Indicator	Line 20b	1	AN	"X" to indicate addition is from form 760F	
0062	Late Filing or Extension Penalty	Line 21	11	N		
	0062 Filler		1	AN	Must be space	
0063	Late Filing Penalty Indicator	Line 21a	1	AN	"X" to indicate taxpayer is liable for late filing penalty	
0064	Extension Penalty Indicator	Line 21b	1	AN	"X" to indicate taxpayer is liable for extension penalty	
0065	Interest	Line 22	11	N		
	0065 Filler		1	AN	Must be space	
0066	Consumer's Use Tax	Line 23	11	N		
	0066 Filler		1	AN	Must be space	

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2005 Schedule ADJ - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0067	Voluntary Contribution code1	Line 24a	2	N	00 – NOT ALLOWED FOR ELF 60 - Virginia Non-game Wildlife Program 61 - Democratic Political Party 62 - Republican Political Party 63 - U.S. Olympic Committee 64 - Virginia Housing Program 65 - Elderly & Disabled Transportation Fund 66 - Community Policing Fund 67 - Virginia Arts Foundation 68 - Open Space Recreation & Conservation Fund 71 - Chesapeake Restoration Fund 72 - Family & Children's Trust Fund (FACT) 73 - Virginia's State Forests Fund 74 - VA's Uninsured Medical Catastrophe Fund 75 - Jamestown-Yorktown Foundation 76 - Historic Resources Fund 78 - Children of America Finding Hope Inc. 79 – Virginia Transplant Council 80 – 4-H Educational Centers (4-H Camp) 81 – Home Energy Assistance Fund 82 - VA War Memorial Foundation & National D-Day Memorial Foundation 83 – Virginia Commission for the Arts 84 – Virginia Federation of Humane Societies 85 – Tuition Assistance Grant Fund 86 – Spay and Neuter Fund 87 – Governor's Office of Commonwealth Preparedness ***	***** Codes 69, 70 and 77 have been deleted. Code 87 has been added
0068	Voluntary Contribution Amount1	Line 24a	5	N		
0069	Voluntary Contribution code2	Line 24b	2	N	Same as Line 24a codes	
0070	Voluntary Contribution Amount2	Line 24b	5	N		
0071	Voluntary Contribution code1	Line 25a	2	N	These codes can create or add to a tax due return: 71 - Chesapeake Restoration Fund 72 - Family & Children's Trust Fund (FACT) 73 - Virginia's State Forests Fund 74 - VA's Uninsured Medical Catastrophe Fund 75 - Jamestown-Yorktown Foundation 81 - Home Energy Assistance	
0072	Voluntary Contribution Amount1	Line 25a	5	N		
0073	Voluntary Contribution code2	Line 25b	2	N	Same codes as Line 25a.	
0074	Voluntary Contribution Amount2	Line 25b	5	N		
0075	Voluntary Contribution code3	Line 25c	6	N	These codes can create or add to a tax due return: 009001 — Amherst County Public Schools Education Foundation 013001 — Arlington Student Enterprise 015001 — Augusta County Public Schools Endowment Fund 019001 — Bedford Area Educational Foundation 025001 — Brunswick Education Foundation Inc 029001 — Buckingham County 003001 — Charlottesville-Albemarle Public Education Fund, Inc*** 550001 — Chesapeake Public Schools - The W. Randolph Nichols Scholarship Foundation 041001 — Chesterfield Public Education Foundation, Inc. 043001 — Clarke County Education Foundation	*****

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0050 should be sent {0050}675-

2005 Schedule ADJ - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
					047001 — Culpeper Schools Foundation 049001 — Cumberland County Public School Foundation Inc. 185001 — Educational Foundation for Graham High School 057001 — Essex First Educational Foundation (County) 059001 — Fairfax County Public Schools Education Foundation, Inc. 610001 — Falls Church City Public Schools, BIE Foundation 065001 — Fluvanna Education Foundation, Inc. 620001 — Franklin City Educational Foundation Inc. 069001 — Frederick County Educational Foundation 071001 — Giles County Partnership for Excellence Foundation 073001 — Gloucester County Public Schools Educational Foundation, Inc. 081001 — Greenville County Education Foundation 650001 — Hampton Educational Foundation 085001 — Hanover Education Foundation	
					660001 — Harrisonburg Public Schools Charitable Foundation 157001 — Headwaters, The Rappahannock County Public Education Foundation, Inc. 087001 — Henrico Education Foundation, Inc. 670001 — Hopewell Public School Foundation 678001 — Lexington City Schools Fund of Rockbridge Area Community Foundation (RACF) 107001 — Loudoun Education Foundation, Inc. 107002 — Loudoun School-Business Partnership 683001 — Manassas City Public Schools Education Foundation 685001 — Manassas Park Education Foundation	
					685001 — Manassas Park Education Foundation 710001 — The Maury Foundation**** 121001 — Montgomery County Education Foundation 125001 — Nelson County Education Foundation 127001 — New Kent Educational Foundation 700001 — Newport News Educational Foundation 137001 — Orange County Educational Foundation 139001 — Page County Public Education Foundation 141001 — Patrick County Education Foundation 143001 — Pittsylvania Vocational Education Foundation, Inc 735001 — Poquoson Education Foundation 740001 — Portsmouth Schools Foundation 147001 — Prince Edward Public Schools Endowment, Inc.	
					149001 — Prince George Alliance for Education Foundation, Inc. 153001 — Prince William County Public Schools Education Foundation Inc 750001 — Radford City School Foundation 760001 — Richmond Public Schools Education Foundation, Inc. 161001 — Roanoke County Schools Education Foundation, Inc. 161002 — Roanoke Educational Assistance Foundation 165001 — Rockingham Educational Foundation, Inc 169001 — Scott County Foundation for Excellence in Education***	

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2005 Schedule ADJ - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
					173001 — Smyth County Education Foundation 169001 — Southwest Virginia Public Education Foundation 179001 — Stafford County Vocational Education Foundation, Inc. 790001 — Staunton City Schools Educational Endowment Fund 800001 — Suffolk Education Foundation 680001 — The Lynchburg City Schools' Education Foundation 810001 — Virginia Beach Public Schools Education Foundation 187001 — Warren County Education Endowment Inc. 191001 — Washington County, Virginia, Public School Education Foundation, Inc 840001 — Winchester Education Foundation 195001 — Wise County Schools Educational Foundation, Inc. 197001 — Wythe County Public Schools Foundation for Excellence, Inc. 199001 — York Foundation For Public Education, Inc	
0076	Voluntary Contribution Amount3	Line 25c	5	N		
0077	Voluntary Contribution code4	Line 25d	6	N	Same codes as Line 25c.	
0078	Voluntary Contribution Amount4	Line 25d	5	N		
0081	Total Adjustments	Line 26	11	N	Sum of Lines 20 through 25.	
	0081 Filler		1	AN	Must be space	
0082	Amount paid with original return	Line 27	11	N	Not allowed for ELF	
	0082 Filler		1	AN	Must be space	
0083	Sum of line 27 and line 24 from 760.	Line 28	11	N	Not allowed for ELF	
	0083 Filler		1	AN	Must be space	
0084	Overpayment	Line 29	11	N	Not allowed for ELF	
	0084 Filler		1	AN	Must be space	
0085	Subtract line 29 from 28	Line 30	11	N	Not allowed for ELF	
	0085 Filler		1	AN	Must be space	
0086	Tax you owe	Line 31	11	N	Not allowed for ELF	
	0086 Filler		1	AN	Must be space	
0087	Tax you overpaid	Line 32	11	N	Not allowed for ELF	
	0087 Filler		1	AN	Must be space	
0088	50% of the amount of eligible political contributions	Line 105	2	N	50% of the amount of eligible political contributions subject to a limit of \$25 for individuals or \$50 for married filing jointly	
0089	Credit allowable this year	Line 106	2	N	Amount from line 105 or balance of maximum credit available, whichever is less.	
0090	Filing Status Claimed on other state's return	Line 13a	1	N	Not allowed for ELF	
0091	Taxpayer Claiming Out of State Credit	Line 13b	1	N	Not allowed for ELF	
	Record Terminus		1		Value "\$"	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0050 should be sent {0050}675-

2005 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDNPY"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Date of Birth Column B	Line 1	8	N	For 760PY only , MMDDYYYY	
0051	Date of Birth Column A	Line 1	8	N	For 760PY, filing status 2 or 4 , MMDDYYYY	
0052	Age Deduction Column B	Line 2	11	N	760PY only, \$6,000 if TP is age 62, 63 or 64 by midnight of 01/01/2003 or \$12,000 if age 65 or over by midnight of 01/01/2003.	
	0052 Filler		1	AN	Must be space	
0053	Age Deduction Column A	Line 2	11	N	760PY only, \$6,000 if TP is age 62, 63 or 64 by midnight of 01/01/2003 or \$12,000 if age 65 or over by midnight of 01/01/2003.	
	0053 Filler		1	AN	Must be space	
0054	Ratio schedule amount Column B	Line 3	5	N	760PY only, decimal fraction from ratio schedule based on the date tp moved in or out of Virginia.	
0055	Ratio schedule amount Column A	Line 3	5	N	760PY, status 2 or 4 only, decimal fraction from ratio schedule based on the date tp moved in or out of Virginia.	
0056	Qualifying Aged Deduction Column B	Line 4	11	N	760PY only, Result of line 2 multiplied by line 3.	
	0056 Filler		1	AN	Must be space	
0057	Qualifying Aged Deduction Column A	Line 4	11	N	760PY, status 2 or 4 only, Result of line 2 multiplied by line 3.	
	0057 Filler		1	AN	Must be space	
0058	Yourself Name	Part II, Line 1	25	AN		
0059	Yourself SSN	Part II, Line 1	9	N		
0060	Yourself guideline income	Part II, Line 1	8	N		
	0060 Sign		1	AN	"-" for negative, space for positive number	
0061	Spouse	Part II, Line 2	25	AN		
0062	Spouse SSN	Part II, Line 2	9	N		
0063	Spouse guideline income	Part II, Line 2	8	N		
	0063 Sign		1	AN	"-" for negative, space for positive number	
0064	Dependent1	Part II, Line 3	25	AN		
0065	Dependent1 SSN	Part II, Line 3	9	N		
0066	Dependent1 guideline income	Part II, Line 3	8	N		
	0066 Sign		1	AN	"-" for negative, space for positive number	
0067	Dependent2	Part II, Line 4	25	AN		
0068	Dependent2 SSN	Part II, Line 4	9	N		
0069	Dependent2 guideline income	Part II, Line 4	8	N		
	0069 Sign		1	AN	"-" for negative, space for positive number	
0070	Dependent3	Part II, Line 5	25	AN		

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2005 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0071	Dependent3 SSN	Part II, Line 5	9	N		
0072	Dependent3 guideline income	Part II, Line 5	8	N		
	0072 Sign		1	AN	"-" for negative, space for positive number	
0073	Dependent4	Part II, Line 6	25	AN		
0074	Dependent4 SSN	Part II, Line 6	9	N		
0075	Dependent4 guideline income	Part II, Line 6	8	N		
	0075 Sign		1	AN	"-" for negative, space for positive number	
0076	Total Family Guideline Income	Part II, Line 7	8	N	Total guideline income lines 1 through 6.	
	0076 Sign		1	AN	"-" for negative, space for positive number	
0077	Total exemptions	Part II, Line 8	3	N	Must equal number of persons listed on lines 1 through 6.	
0078	Exemptions total on return	Part II, Line 9	3	N	Must equal 760PY or 763 sum of fields 305-5, 305-8, 305-10 and 305-13.	
0079	Exemptions from return multiplied by 300	Part II, Line 10	8	N	Line 9 multiplied by 300	
	0079 Filler		1	AN	Must be space	
0080	Credit Amount	Part II, Line 11	8	N	Lesser of line 10 or the tax on 760PY, line 17 or 763, line 18.	
	0080 Filler		1	AN	Must be space	
0081	Taxable income on other states return, Column B	Part III, Line 1	11	N		
	0081 Sign		1	AN	"-" for negative, space for positive number	
0082	Taxable income on other states return, Column A	Part III, Line 1	11	N		
	0082 Sign		1	AN	"-" for negative, space for positive number	
0083	Virginia taxable income Column B	Part III, Line 2	11	N		
	0083 Sign		1	AN	"-" for negative, space for positive number	
0084	Virginia taxable income Column A	Part III, Line 2	11	N		
	0084 Sign		1	AN	"-" for negative, space for positive number	
0085	Tax Paid to another state Column B	Part III, Line 3	11	N		
	0085 Filler		1	AN	Must be space	
0086	Tax Paid to another state Column A	Part III, Line 3	11	N		
	0086 Filler		1	AN	Must be space	
0087	Name of state	Part III, Line 3	2	AN		
0088	Virginia Income tax Column B	Part III, Line 4	11	N		
	0088 Filler		1	AN	Must be space	
0089	Virginia Income tax Column A	Part III, Line 4	11	N		
	0089 Filler		1	AN	Must be space	

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2005 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0090	Income percentage Column B	Part III, Line 5	5	AN		
0091	Income percentage Column A	Part III, Line 5	5	AN		
0092	Prliminary credit Column B	Part III, Line 6	11	N		
	0092 Filler		1	AN	Must be space	
0093	Prliminary credit Column A	Part III, Line 6	11	N		
	0093 Filler		1	AN	Must be space	
0094	Credit Column B	Part III, Line 7	11	N		
	0094 Filler		1	AN	Must be space	
0095	Credit Column A	Part III, Line 7	11	N		
	0095 Filler		1	AN	Must be space	
0096	Total	Part III, Line 8	11	N		
	0096 Filler		1	AN	Must be space	
0097	Addition to tax	Part IV, Line 1	11	N		
	0097 Filler		1	AN	Must be space	
0098	Penaly - late filing box	Part IV, Line 2	1	AN	"X" or blank	
0099	Penaly - extension box	Part IV, Line 2	1	AN	"X" or blank	
0100	Penaly Amount	Part IV, Line 2	11	N		
	0100 Filler		1	AN	Must be space	
0101	Interest Amount	Part IV, Line 3	11	N		
	0101 Filler		1	AN	Must be space	
0102	Total	Part IV, Line 4	11	N	Sum of Part IV lines 1 through 3.	
	0102 Filler		1	AN	Must be space	
0103	Virginia Non-game Wildlife Program - 60	Code 60	11	N		
	0103 Filler		1	AN	Must be space	
0104	Democratic Political Party - 61	Code 61	11	N		
	0104 Filler		1	AN	Must be space	
0105	Republican Political Party - 62	Code 62	11	N		
	0105 Filler		1	AN	Must be space	
0106	U.S. Olympic Committee - 63	Code 63	11	N		
	0106 Filler		1	AN	Must be space	

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2005 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0107	Open Space Recreation & Conservation Fund - 68	Code 68	11	N		
	0107 Filler		1	AN	Must be space	
0108	Virginia Housing Program - 64	Code 64	11	N		
	0108 Filler		1	AN	Must be space	
0109	Elderly & Disabled Transportation Fund - 65	Code 65	11	N		
	0109 Filler		1	AN	Must be space	
0110	Community Policing Fund - 66	Code 66	11	N		
	0110 Filler		1	AN	Must be space	
0111	Virginia Arts Foundation - 67	Code 67	11	N		
	0111 Filler		1	AN	Must be space	
0112	Historic Resources Fund - 76	Code 76	11	N		
	0112 Filler		1	AN	Must be space	
0113	Filler		12	AN	NOT USED. Deleted Contribution	*****
0114	87 – Govener's Office of Commonwealth Preparedness	Code 87	11	N		*****
	0114 Filler		1	AN	Must be space	
0115	Filler		12	AN	NOT USED. Deleted Contribution	*****
0116	Children of America Finding Hope Inc. - 78	Code 78	11	N		
	0116 Filler		1	AN	Must be space	
0117	Virginia Transplant Council - 79	Code 79	11	N		
	0117 Filler		1	AN	Must be space	
0118	4-H Educational Centers (4-H Camp) - 80	Code 80	11	N		
	0118 Filler		1	AN	Must be space	
0119	Total Voluntary Contributions	Part V, Line 2	11	N		
	0119 Filler		1	AN	Must be space	
0120	Chesapeake Restoration Fund - 71	Code 71	11	N		
	0120 Filler		1	AN	Must be space	
0121	Family & Children's Trust Fund (FACT) - 72	Code 72	11	N		
	0121 Filler		1	AN	Must be space	
0122	Virginia's State Forests Fund - 73	Code 73	11	N		
	0122 Filler		1	AN	Must be space	
0123	VA's Uninsured Medical Catastrophe Fund - 74	Code 74	11	N		
	0123 Filler		1	AN	Must be space	
0124	Jamestown-Yorktown Foundation - 75	Code 75	11	N		
	0124 Filler		1	AN	Must be space	
0125	Foundation Code 1	Part V, Line 4a	6	N	Same codes as shown on unformatted record, Schedule ADJ field 75.	

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2005 Schedule NPY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
0126	Contribution Amount 1	Part V, Line 4a	11	N		
	0126 Filler		1	AN	Must be space	
0127	Foundation Code 2	Part V, Line 4b	6	N		
					Same codes as Line 4a	
0128	Contribution Amount 2	Part V, Line 4b	11	N		
	0128 Filler		1	AN	Must be space	
0131	Total Contributions	Part V, Line 5	11	N	Sum of lines 2 through 4c.	
	0131 Filler		1	AN	Must be space	
0132	Consumer Use Tax	Part V, Line 6	11	N		
	0132 Filler		1	AN	Must be space	
0133	Total	Part V, Line 7	11	N	Sum of lines 5 and 6	
	0133 Filler		1	AN	Must be space	
0134	Virginia War Memorial Association - 82	Code 82	11	N		
	0134 Filler		1	AN	Must be space	
0135	Home Energy Assistance - 81	Code 81	11	N		
	0135 Filler		1	AN	Must be space	
0136	Virginia Commission for the Arts -- 83	Code 83	11	N		
	0136 Filler		1	AN	Must be space	
0137	Virginia Federation of Humane Societies - 84	Code 84	11	N		
	0137 Filler		1	AN	Must be space	
0138	Tuition Assitance Grant Fund - 85	Code 85	11	N		
	0138 Filler		1	AN	Must be space	
0139	Spay and Neuter Fund - 86	Code 86	11	N		
	0139 Filler		1	AN	Must be space	
0140	Foundation Code 3	Part V, Line 4c	6	N		
					Same codes as Line 4a	
0141	Contribution Amount 3	Part V, Line 4c	11	N		
	0141 Filler		1	AN	Must be space	
0142	Adjusted FAGI		11	N	All taxpayers born on or after January 2, 1939 and are eligible to claim an age deduction, enter the Adjusted Federal Gross Income (AFAGI) from Line 8 of the "Age 65 And Older Age Deduction Work Sheet".	
	0142 Sign		1	AN	"-" for negative, space for positive number	
0143	Spouse's Date of Birth		6	N	MMDDYY -- Use only for filing status 3 when Age deduction has been claimed.	
	Record Terminus		1		Value "\$"	

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2005 760PY - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"FRM760PY"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Net Fixed Date Conformity modification- Income while NOT a VA resident	Line 32a Column B3	11	N	Fixed date conformity amount attributable to primary taxpayer's income while NOT a VA resident	
	050 Filler		1	AN	Must be space	
0051	Net Fixed Date Conformity modification- Income while NOT a VA resident	Line 32a Column A3	11	N	Fixed date conformity amount attributable to spouse's income while NOT a VA resident	
	051 Filler		1	AN	Must be space	
0052	Net Fixed Date Conformity modification- Income while VA resident	Line 32a Column B2	11	N	Fixed date conformity amount attributable to primary taxpayer's income while a VA resident	
	052 Filler		1	AN	Must be space	
0053	Net Fixed Date Conformity modification- Income while VA resident	Line 32a Column A2	11	N	Fixed date conformity amount attributable to spouse's income while a VA resident	
	053 Filler		1	AN	Must be space	
0054	Net Fixed Date Conformity modification- Income on Federal Return	Line 32a Column B1	11	N	Fixed date conformity amount attributable to primary taxpayer's income on Federal Return.	
	054 Filler		1	AN	Must be space	
0055	Net Fixed Date Conformity modification- Income on Federal Return	Line 32a Column A1	11	N	Fixed date conformity amount attributable to spouse's income on Federal Return.	
	055 Filler		1	AN	Must be space	
0056	Fixed Date Conformity FAGI - Income while NOT a VA resident	Line 32b Column B3	11	N	Line 32, column B3 plus Line 32a, column B3.	
	056 Filler		1	AN	Must be space	
0057	Fixed Date Conformity FAGI - Income while NOT a VA resident	Line 32b Column A3	11	N	Line 32, column A3 plus Line 32a, column A3.	
	057 Filler		1	AN	Must be space	
0058	Fixed Date Conformity FAGI - Income while VA resident	Line 32b Column B2	11	N	Line 32, column B2 plus Line 32a, column B2.	
	058 Filler		1	AN	Must be space	

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2005 760PY - Unformatted Record

0059	Fixed Date Conformity FAGI - Income while VA resident	Line 32b Column A2	11	N	Line 32, column A2 plus Line 32a, column A2.	
	059 Filler		1	AN	Must be space	
0060	Fixed Date Conformity FAGI - Income on Federal Return	Line 32b Column B1	11	N	Line 32, column B1 plus Line 32a, column B1.	
	060 Filler		1	AN	Must be space	
0061	Fixed Date Conformity FAGI - Income on Federal Return	Line 32b Column A1	11	N	Line 32, column A1 plus Line 32a, column A1.	
	061 Filler		1	AN	Must be space	
	Record Terminus		1		Value "\$"	

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2005 Schedule FED - Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDFED"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Gross Receipts or Sales Column 1	Line 2	8	N	From Schedule C, C-EZ or Schedule F Line 1	
	050 Filler		1	AN	Must be space	
0051	Gross Receipts or Sales Column 2	Line 2	8	N	From Schedule C, C-EZ or Schedule F Line 1	
	051 Filler		1	AN	Must be space	
0052	Depreciation /expense deduction Column 1	Line 3	8	N	From Schedule C Line 13 From Schedule F Line 16	
	052 Filler		1	AN	Must be space	
0053	Depreciation /expense deduction Column 2	Line 3	8	N	From Schedule C Line 13 From Schedule F Line 16	
	053 Filler		1	AN	Must be space	
0054	Business Activity Code Column 1	Line 4	6	N	From Schedule C, C-EZ or Schedule F, box B, top of page	
0055	Business Activity Code Column 2	Line 4	6	N	From Schedule C, C-EZ or Schedule F, box B, top of page	
0056	Business Locality Code Column 1	Line 5	3	N	Taxpayer must provide Locality Code (FIPS code) for Locality in which Business is located. This code may be different from code in field VA110-1.	
0057	Business Locality Code Column 2	Line 5	3	N	Taxpayer must provide Locality Code (FIPS code) for Locality in which Business is located. This code may be different from code in field VA110-1.	
0058	Car and truck expenses Column 1	Line 6	8	N	From Schedule C Line 10 From Schedule F Line 12	
	058 Filler		1	AN	Must be space	
0059	Car and truck expenses Column 2	Line 6	8	N	From Schedule C Line 10 From Schedule F Line 12	
	059 Filler		1	AN	Must be space	
0060	Inventory at end of year Column 1	Line 7	8	N	From Schedule C Line 41 From Schedule F Line 49	
	060 Filler		1	AN	Must be space	
0061	Inventory at end of year Column 2	Line 7	8	N	From Schedule C Line 41 From Schedule F Line 49	
	061 Filler		1	AN	Must be space	
0062	Number of miles you used your vehicle for: Business Column 1	Line 8	9	N	From Schedule C Line 44a From Schedule CEZ Line 5a	
0063	Number of miles you used your vehicle for: Business Column 2	Line 8	9	N	From Schedule C Line 44a From Schedule CEZ Line 5a	
0064	Number of miles you used your vehicle for: Commuting Column 1	Line 9	9	N	From Schedule C Line 44b From Schedule CEZ Line 5b	
0065	Number of miles you used your vehicle for: Commuting Column 2	Line 9	9	N	From Schedule C Line 44b From Schedule CEZ Line 5b	
0066	Number of miles you used your vehicle for: Other Column 1	Line 10	9	N	From Schedule C Line 44c From Schedule CEZ Line 5c	
0067	Number of miles you used your vehicle for: Other Column 2	Line 10	9	N	From Schedule C Line 44c From Schedule CEZ Line 5c	
0068	Number of miles you used your vehicle for: Business Column 1	Line 11	9	N	From 2106 Line 13 From 2106EZ Line 8a	
0069	Number of miles you used your vehicle for: Business Column 2	Line 11	9	N	From 2106 Line 13 From 2106EZ Line 8a	

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2005 Schedule FED - Unformatted Record

0070	Number of miles you used your vehicle for: Commuting Column 1	Line 12	9	N	From 2106 Line 16 From 2106EZ Line 8b	
0071	Number of miles you used your vehicle for: Commuting Column 2	Line 12	9	N	From 2106 Line 16 From 2106EZ Line 8b	
0072	Number of miles you used your vehicle for: Other Column 1	Line 13	9	N	From 2106 Line 17 From 2106EZ Line 8c	
0073	Number of miles you used your vehicle for: Other Column 2	Line 13	9	N	From 2106 Line 17 From 2106EZ Line 8c	
0074	Percent of business use of vehicle: Vehicle 1 - Column 1	Line 14	5	N	From 2106 Line 14 Column A Calculate to two decimal places, i.e., 67.25% = 06725	
0075	Percent of business use of vehicle: Vehicle 1 - Column 2	Line 14	5	N	From 2106 Line 14 Column A Calculate to two decimal places, i.e., 67.25% = 06725	
0076	Percent of business use of vehicle: Vehicle 2 - Column 1	Line 15	5	N	From 2106 Line 14 Column B Calculate to two decimal places, i.e., 67.25% = 06725	
0077	Percent of business use of vehicle: Vehicle 2 - Column 2	Line 15	5	N	From 2106 Line 14 Column B Calculate to two decimal places, i.e., 67.25% = 06725	
0078	Property Used more than 50% in a qualified business use: Type of Property Column 1	Line 16	13	AN	From 4562 Line 26, Column A	
0079	Property Used more than 50% in a qualified business use: Type of Property Column 2	Line 16	13	AN	From 4562 Line 26, Column A	
0080	Date placed in service Column 1	Line 17	6	N	From 4562 Line 26, Column B FORMAT Date MMDDYY NO SLASHES	
0081	Date placed in service Column 2	Line 17	6	N	From 4562 Line 26, Column B FORMAT Date MMDDYY NO SLASHES	
0082	Business/investment use percentage Column 1	Line 18	5	N	From 4562 Line 26, Column C Calculate to two decimal places, i.e., 67.25% = 06725	
0083	Business/investment use percentage Column 2	Line 18	5	N	From 4562 Line 26, Column C Calculate to two decimal places, i.e., 67.25% = 06725	
0084	Cost or other basis Column 1 084 Filler	Line 19	8 1	N AN	From 4562 Line 26, Column D Must be space	
0085	Cost or other basis Column 2 085 Filler	Line 19	8 1	N AN	From 4562 Line 26, Column D Must be space	
0086	Depreciation deduction Column 1 086 Filler	Line 20	8 1	N AN	From 4562 Line 26, Column H Must be space	
0087	Depreciation deduction Column 2 087 Filler	Line 20	8 1	N AN	From 4562 Line 26, Column H Must be space	
0088	Elected section 179 cost Column 1 088 Filler	Line 21	8 1	N AN	From 4562 Line 26, Column I Must be space	
0089	Elected section 179 cost Column 2 089 Filler	Line 21	8 1	N AN	From 4562 Line 26, Column I Must be space	
0090	Business Locality Code Column 1	Line 22	3	N	Taxpayer must provide Locality Code (FIPS code) for Locality in which Business is located. This code may be different from code in field VA110-1.	
0091	Business Locality Code Column 2	Line 22	3	N	Taxpayer must provide Locality Code (FIPS code) for Locality in which Business is located. This code may be different from code in field VA110-1.	
0092	Schedule Name1	Line 1	1	AN	Value = "C" if Schedule C or C-EZ information OR "F" if Schedule F information.	

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2005 Schedule FED - Unformatted Record

0093	Schedule Name2	Line 1	1	AN	Value = "C" if Schedule C or C-EZ information OR "F" if Schedule F information.	
	Record Terminus		1		Value "\$"	

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2005 VA Schedule OSC
Used only when multiple state tax credits are claimed

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SCHEDOSC"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Border State Rule		1	AN	Value "X" or space	
0051	Comp 1: Filing Status claimed on other state's rtn	Line 1	1	N		
0052	Comp 1: Person Claiming Credit	Line 2	1	N	Values: 1 -- You; 2 -- Spouse; 3 -- Joint	
0053	Comp 1: Qualifying Taxable Income	Line 3	11	N		
	053 Sign		1	AN	"-" for negative, space for positive number	
0054	Comp 1: Virginia Taxable Income	Line 4	11	N		
	054 Sign		1	AN	"-" for negative, space for positive number	
0055	Comp 1: Qualifying Tax Liability	Line 5	11	N		
	055 Filler		1	AN	Must be space	
0056	Comp 1: Identity State	Line 6	2	AN		
0057	Comp 1: Virginia Income Tax	Line 7	11	N		
	057 Filler		1	AN	Must be space	
0058	Comp 1: Income Percentage	Line 8	4	N	Enter actual percentage to 1 decimal place i.e., 47% = 47.0	
0059	Comp 1: Product of Line 7 and Line 8	Line 9	11	N		
	059 Filler		1	AN	Must be space	
0060	Comp 1: Credit. Lesser of line 5 or 9	Line 10	11	N		
	060 Filler		1	AN	Must be space	
0061	Comp 2: Filing Status claimed on other state's rtn	Line 11	1	N		
0062	Comp 2: Person Claiming Credit	Line 12	1	N	Values: 1 -- You; 2 -- Spouse; 3 -- Joint	
0063	Comp 2: Qualifying Taxable Income	Line 13	11	N		
	063 Sign		1	AN	"-" for negative, space for positive number	
0064	Comp 2: Virginia Taxable Income	Line 14	11	N		
	064 Sign		1	AN	"-" for negative, space for positive number	
0065	Comp 2: Qualifying Tax Liability	Line 15	11	N		
	065 Filler		1	AN	Must be space	
0066	Comp 2: Identity State	Line 16	2	AN		
0067	Comp 2: Virginia Income Tax	Line 17	11	N		
	067 Filler		1	AN	Must be space	
0068	Comp 2: Income Percentage	Line 18	4	N	Enter actual percentage to 1 decimal place i.e., 47% = 47.0	
0069	Comp 2: Product of Line 7 and Line 8	Line 19	11	N		
	069 Filler		1	AN	Must be space	
0070	Comp 2: Credit. Lesser of line 5 or 9	Line 20	11	N		
	070 Filler		1	AN	Must be space	
0071	Comp 3: Filing Status claimed on other state's rtn	Line 21	1	N		
0072	Comp 3: Person Claiming Credit	Line 22	1	N	Values: 1 -- You; 2 -- Spouse; 3 -- Joint	
0073	Comp 3: Qualifying Taxable Income	Line 23	11	N		
	073 Sign		1	AN	"-" for negative, space for positive number	
0074	Comp 3: Virginia Taxable Income	Line 24	11	N		
	074 Sign		1	AN	"-" for negative, space for positive number	
0075	Comp 3: Qualifying Tax Liability	Line 25	11	N		
	075 Filler		1	AN	Must be space	
0076	Comp 3: Identity State	Line 26	2	AN		
0077	Comp 3: Virginia Income Tax	Line 27	11	N		
	077 Filler		1	AN	Must be space	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0063 should be sent {0063}675-

2005 VA Schedule OSC
Used only when multiple state tax credits are claimed

0078	Comp 3: Income Percentage	Line 28	4	N	Enter actual percentage to 1 decimal place i.e., 47% = 47.0	
0079	Comp 3: Product of Line 7 and Line 8	Line 29	11	N		
	079 Filler		1	AN	Must be space	
0080	Comp 3: Credit. Lesser of line 5 or 9	Line 30	11	N		
	080 Filler		1	AN	Must be space	
0081	Comp 4: Filing Status claimed on other state's rtn	Line 31	1	N		
0082	Comp 4: Person Claiming Credit	Line 32	1	N	Values: 1 -- You; 2 -- Spouse; 3 -- Joint	
0083	Comp 4: Qualifying Taxable Income	Line 33	11	N		
	083 Sign		1	AN	"-" for negative, space for positive number	
0084	Comp 4: Virginia Taxable Income	Line 34	11	N		
	084 Sign		1	AN	"-" for negative, space for positive number	
0085	Comp 4: Qualifying Tax Liability	Line 35	11	N		
	085 Filler		1	AN	Must be space	
0086	Comp 4: Identity State	Line 36	2	AN		
0087	Comp 4: Virginia Income Tax	Line 37	11	N		
	087 Filler		1	AN	Must be space	
0088	Comp 4: Income Percentage	Line 38	4	N	Enter actual percentage to 1 decimal place i.e., 47% = 47.0	
0089	Comp 4: Product of Line 7 and Line 8	Line 39	11	N		
	089 Filler		1	AN	Must be space	
0090	Comp 4: Credit. Lesser of line 5 or 9	Line 40	11	N		
	090 Filler		1	AN	Must be space	
0091	Total Credit	Line 41	11	N	Sum of lines 10, 20, 30 and 40. Enter here and on IRS480	
	091 Filler		1	AN	Must be space	
	Record Terminus		1		Value "\$"	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0063 should be sent {0063}675-

2005 VA Supplemental Schedule - NC

Used for NC out of state tax credits only

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SUPPVANC"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Payer's Name		34	AN	Enter payer's name.	
0051	N.C. Filing Status	1	1	N	Filing Status used on NC form D-400	
0052	NC Allocation Decimal	2	8	AN	Enter decimal amount from D-400 line 12. Provide actual decimal amount i.e., 1.9987	
0053	N.C. Taxable Income	3	11	N	Enter amount from line 13 of D-400	
	0053 Sign		1	AN	"-" for negative, space for positive number	
0054	N.C. Income Tax	4	11	N	Enter amount from line 14 of form D-400	
	0054 Filler		1	AN	Must be space.	
0055	Tax Credits	5	11	N	Enter amount from line 15 of form D-400	
	0055 Filler		1	AN	Must be space.	
0056	N.C. Subtotal	6	11	N	Enter amount from line 16 of form D-400	
	0056 Filler		1	AN	Must be space.	
0057	N.C. Tax Withheld - Primary	7	11	N	Enter amount from line 19a of form D-400	
	0057 Filler		1	AN	Must be space.	
0058	N.C. Tax Withheld - Spouse	8	11	N	Enter amount from line 19b of form D-400	
	0058 Filler		1	AN	Must be space.	
0059	Partnership Tax Payments	9	11	N	Enter amount from line 20c of form D-400	
	0059 Filler		1	AN	Must be space.	
0060	S Corporation Tax Payment	10	11	N	Enter amount from line 20d of form D-400	
	0060 Filler		1	AN	Must be space.	
0061	Total Payments	11	11	N	Enter amount from line 21 of form D-400	
	0061 Filler		1	AN	Must be space.	
0062	Payment Amount	12	11	N	Enter amount from line 23 of form D-400	
	0062 Filler		1	AN	Must be space.	
0063	Overpayment Amount	13	11	N	Enter amount from line 24 of form D-400	
	0063 Filler		1	AN	Must be space.	
0064	Total income while NC Resident	14	11	N	Enter amount from line 47 of form D-400	
	0064 Sign		1	AN	"-" for negative, space for positive number	
0065	total income from NC sources	15	11	N	Enter amount from line 48 of form D-400	
	0065 Sign		1	AN	"-" for negative, space for positive number	
0066	Income Subtotal	16	11	N	Enter amount from line 49 of form D-400	
	0066 Sign		1	AN	"-" for negative, space for positive number	
0067	Total income all sources	17	11	N	Enter amount from line 50 of form D-400	
	0067 Sign		1	AN	"-" for negative, space for positive number	
0068	Income Decimal Amount	18	8	N	Enter amount from line 51 of form D-400	
0069	Primary Begin Res Date	19a	8	N	Enter Date from NC Residency dates for PY or NonRes shown on D-400 MMDDYYYY	
0070	Primary End Res Date	19a	8	N	Enter Date from NC Residency dates for PY or NonRes shown on D-400 MMDDYYYY	
0071	Spouse Begin Res Date	19b	8	N	Enter Date from NC Residency dates for PY or NonRes shown on D-400 MMDDYYYY	
0072	Spouse End Res Date	19b	8	N	Enter Date from NC Residency dates for PY or NonRes shown on D-400 MMDDYYYY	
0073	Total Income	20	11	N	Enter amount from line 1 of form D-400TC	
	0073 Sign		1	AN	"-" for negative, space for positive number	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0065 should be sent {0065}675-

2005 VA Supplemental Schedule - NC

Used for NC out of state tax credits only

0074	Income Taxed outside N.C.	21	11	N	Enter amount from line 2 of form D-400TC	
	0074 Filler		1	AN	Must be space.	
0075	Credit Allocation Decimal	22	8	N	Enter amount from line 3 of form D-400TC. Provide actual decimal amount I.e., 1.9987	
0076	Computed Credit	23	11	N	Enter amount from line 5 of form D-400TC.	
	0076 Filler		1	AN	Must be space.	
0077	Net Tax Paid Outside of NC	24	11	N	Enter amount from line 6 of form D-400TC.	
	0077 Filler		1	AN	Must be space.	
0078	Lesser of Values	25	11	N	Enter amount from line 7a of form D-400TC.	
	0078 Filler		1	AN	Must be space.	
0079	Number of states	26	2	N	Enter amount from line 7b of form D-400TC.	
0080	Expenses	27	11	N	Enter amount from line 8 of form D-400TC.	
	0080 Filler		1	AN	Must be space.	
0081	Portion for Qualifying dependent(s)	28	11	N	Enter amount from line 9 of form D-400TC.	
	0081 Filler		1	AN	Must be space.	
0082	Credit for Expenses	29	11	N	Enter amount from line 10 of form D-400TC.	
	0082 Filler		1	AN	Must be space.	
0083	Other Expenses	30	11	N	Enter amount from line 11 of form D-400TC.	
	0083 Filler		1	AN	Must be space.	
0084	Credit for Other Expenses	31	11	N	Enter amount from line 12 of form D-400TC.	
	0084 Filler		1	AN	Must be space.	
0085	Total Credit - Subtotal	32	11	N	Enter amount from line 13 of form D-400TC.	
	0085 Filler		1	AN	Must be space.	
0086	Nonresident and part-year amount	33	11	N	Enter amount from line 14 of form D-400TC.	
	0086 Filler		1	AN	Must be space.	
0087	Total Credit	34	11	N	Enter amount from line 15 of form D-400TC.	
	0087 Filler		1	AN	Must be space.	
0088	Number of Children X 100	35	11	N	Enter amount from line 16 of form D-400TC.	
	0088 Filler		1	AN	Must be space.	
0089	Nonresident and part-year allocation	36	8	N	Enter amount from line 17 of form D-400TC. Provide actual decimal amount I.e., 1.9987	
0090	Credit for Children	37	11	N	Enter amount from line 18 of form D-400TC.	
	0090 Filler		1	AN	Must be space.	
	Record Terminus		1		Value "\$"	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0065 should be sent {0065}675-

2005 VA Supplemental Schedule - MD

Used for MD out of state tax credits only

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"SUPPVAMD"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Payer's Name		34	AN	Enter payer's name.	
0051	Filing Status	1	1	N	Filing Status from form 505, YOUR FILING STATUS section	
0052	Total Exemptions	2	11	N	Total exemptions from form 505, EXEMPTIONS line (e)	
	0052 Filler		1	AN	Must be space	
0053	Wages, salaries -- Federal	3	11	N	Use amount from form 505, line 1, FED Column	
	0053 Filler		1	AN	Must be space	
0054	Wages, salaries -- Maryland	3	11	N	Use amount from form 505, line 1, MD Column	
	0054 Filler		1	AN	Must be space	
0055	Wages, salaries -- Non-Maryland	3	11	N	Use amount from form 505, line 1, Non-MD Column	
	0055 Filler		1	AN	Must be space	
0056	Income interest income -- Federal	4	11	N	Use amount from form 505, line 2, FED Column	
	0056 Filler		1	AN	Must be space	
0057	Income interest income -- Maryland	4	11	N	Use amount from form 505, line 2, MD Column	
	0057 Filler		1	AN	Must be space	
0058	Income interest income -- Non-Maryland	4	11	N	Use amount from form 505, line 2, Non-MD Column	
	0058 Filler		1	AN	Must be space	
0059	Dividend income -- Federal	5	11	N	Use amount from form 505, line 3, FED Column	
	0059 Filler		1	AN	Must be space	
0060	Dividend income -- Maryland	5	11	N	Use amount from form 505, line 3, MD Column	
	0060 Filler		1	AN	Must be space	
0061	Dividend income -- Non-Maryland	5	11	N	Use amount from form 505, line 3, Non-MD Column	
	0061 Filler		1	AN	Must be space	
0062	Taxable refund, etc. -- Federal	6	11	N	Use amount from form 505, line 4, FED Column	
	0062 Filler		1	AN	Must be space	
0063	Taxable refund, etc. -- Maryland	6	11	N	Use amount from form 505, line 4, MD Column	
	0063 Filler		1	AN	Must be space	
0064	Taxable refund, etc. -- Non-Maryland	6	11	N	Use amount from form 505, line 4, Non-MD Column	
	0064 Filler		1	AN	Must be space	
0065	Alimony received -- Federal	7	11	N	Use amount from form 505, line 5, FED Column	
	0065 Filler		1	AN	Must be space	
0066	Alimony received -- Maryland	7	11	N	Use amount from form 505, line 5, MD Column	
	0066 Filler		1	AN	Must be space	
0067	Alimony received -- Non-Maryland	7	11	N	Use amount from form 505, line 5, Non-MD Column	
	0067 Filler		1	AN	Must be space	
0068	Business Income(loss) -- Federal	8	11	N	Use amount from form 505, line 6, FED Column	
	0068 Sign		1	AN	"-" for negative, space for positive number	
0069	Business Income(loss) -- Maryland	8	11	N	Use amount from form 505, line 6, MD Column	
	0069 Sign		1	AN	"-" for negative, space for positive number	
0070	Business Income(loss) -- Non-Maryland	8	11	N	Use amount from form 505, line 6, Non-MD Column	
	0070 Sign		1	AN	"-" for negative, space for positive number	
0071	Capital Gain(loss) -- Federal	9	11	N	Use amount from form 505, line 7, FED Column	
	0071 Sign		1	AN	"-" for negative, space for positive number	
0072	Capital Gain(loss) -- Maryland	9	11	N	Use amount from form 505, line 7, MD Column	
	0072 Sign		1	AN	"-" for negative, space for positive number	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0070 should be sent {0070}675-

2005 VA Supplemental Schedule - MD

Used for MD out of state tax credits only

0073	Capital Gain(loss) -- Non-Maryland	9	11	N	Use amount from form 505, line 7, Non-MD Column	
	0073 Sign		1	AN	"-" for negative, space for positive number	
0074	Other Gains(losses) -- Federal	10	11	N	Use amount from form 505, line 8, FED Column	
	0074 Sign		1	AN	"-" for negative, space for positive number	
0075	Other Gains(losses) -- Maryland	10	11	N	Use amount from form 505, line 8, MD Column	
	0075 Sign		1	AN	"-" for negative, space for positive number	
0076	Other Gains(losses) -- Non-Maryland	10	11	N	Use amount from form 505, line 8, Non-MD Column	
	0076 Sign		1	AN	"-" for negative, space for positive number	
0077	Taxable amt of pensions, etc. -- Federal	11	11	N	Use amount from form 505, line 9, FED Column	
	0077 Filler		1	AN	Must be space	
0078	Taxable amt of pensions, etc. -- Maryland	11	11	N	Use amount from form 505, line 9, MD Column	
	0078 Filler		1	AN	Must be space	
0079	Taxable amt of pensions, etc. -- Non-Maryland	11	11	N	Use amount from form 505, line 9, Non-MD Column	
	0079 Filler		1	AN	Must be space	
0080	Rents, royalties, etc. -- Federal	12	11	N	Use amount from form 505, line 10, FED Column	
	0080 Filler		1	AN	Must be space	
0081	Rents, royalties, etc. -- Maryland	12	11	N	Use amount from form 505, line 10, MD Column	
	0081 Filler		1	AN	Must be space	
0082	Rents, royalties, etc. -- Non-Maryland	12	11	N	Use amount from form 505, line 10, Non-MD Column	
	0082 Filler		1	AN	Must be space	
0083	Farm Income(loss) -- Federal	13	11	N	Use amount from form 505, line 11, FED Column	
	0083 Filler		1	AN	Must be space	
0084	Farm Income(loss) -- Maryland	13	11	N	Use amount from form 505, line 11, MD Column	
	0084 Filler		1	AN	Must be space	
0085	Farm Income(loss) -- Non-Maryland	13	11	N	Use amount from form 505, line 11, Non-MD Column	
	0085 Filler		1	AN	Must be space	
0086	Unemploy Comp. -- Federal	14	11	N	Use amount from form 505, line 12, FED Column	
	0086 Filler		1	AN	Must be space	
0087	Unemploy Comp. -- Maryland	14	11	N	Use amount from form 505, line 12, MD Column	
	0087 Filler		1	AN	Must be space	
0088	Unemploy Comp-- Non-Maryland	14	11	N	Use amount from form 505, line 12, Non-MD Column	
	0088 Filler		1	AN	Must be space	
0089	Taxable SS & Tier 1 -- Federal	15	11	N	Use amount from form 505, line 13, FED Column	
	0089 Filler		1	AN	Must be space	
0090	Taxable SS & Tier 1 -- Maryland	15	11	N	Use amount from form 505, line 13, MD Column	
	0090 Filler		1	AN	Must be space	
0091	Taxable SS & Tier 1-- Non-Maryland	15	11	N	Use amount from form 505, line 13, Non-MD Column	
	0091 Filler		1	AN	Must be space	
0092	Other Income -- Federal	16	11	N	Use amount from form 505, line 14, FED Column	
	0092 Filler		1	AN	Must be space	
0093	Other Income -- Maryland	16	11	N	Use amount from form 505, line 14, MD Column	
	0093 Filler		1	AN	Must be space	
0094	Other Income -- Non-Maryland	16	11	N	Use amount from form 505, line 14, Non-MD Column	
	0094 Filler		1	AN	Must be space	
0095	Total Income -- Federal	17	11	N	Use amount from form 505, line 15, FED Column	
	0095 Sign		1	AN	"-" for negative, space for positive number	
0096	Total Income -- Maryland	17	11	N	Use amount from form 505, line 15, MD Column	
	0096 Sign		1	AN	"-" for negative, space for positive number	
0097	Total Income -- Non-Maryland	17	11	N	Use amount from form 505, line 15, Non-MD Column	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0070 should be sent {0070}675-

2005 VA Supplemental Schedule - MD

Used for MD out of state tax credits only

0007	0097 Sign		1	AN	"-" for negative, space for positive number	
0098	Total Adjustments -- Federal	18	11	N	Use amount from form 505, line 16, FED Column	
	0098 Filler		1	AN	Must be space	
0099	Total Adjustments -- Maryland	18	11	N	Use amount from form 505, line 16, MD Column	
	0099 Filler		1	AN	Must be space	
0100	Total Adjustments -- Non-Maryland	18	11	N	Use amount from form 505, line 16, Non-MD Column	
	00100 Filler		1	AN	Must be space	
0101	Adjusted gross income -- Federal	19	11	N	Use amount from form 505, line 17, FED Column	
	00101 Sign		1	AN	"-" for negative, space for positive number	
0102	Adjusted gross income -- Maryland	19	11	N	Use amount from form 505, line 17, MD Column	
	00102 Sign		1	AN	"-" for negative, space for positive number	
0103	Adjusted gross income -- Non-Maryland	19	11	N	Use amount from form 505, line 17, Non-MD Column	
	00103 Sign		1	AN	"-" for negative, space for positive number	
0104	Taxable net income	20	11	N	Use amount from form 505, line 31	
	00104 Filler		1	AN	Must be space	
0105	MD Tax	21	11	N	Use amount from form 505, line 32a	
	00105 Filler		1	AN	Must be space	
0106	Special nonres tax	22	11	N	Use amount from form 505, line 32b	
	00106 Filler		1	AN	Must be space	
0107	Total MD tax	23	11	N	Use amount from form 505, line 32c	
	00107 Filler		1	AN	Must be space	
0108	Earned income credit	24	11	N	Use amount from form 505, line 33	
	00108 Filler		1	AN	Must be space	
0109	Poverty level credit	25	11	N	Use amount from form 505, line 34	
	00109 Filler		1	AN	Must be space	
0110	Personal income tax credits	26	11	N	Use amount from form 505, line 35	
	00110 Filler		1	AN	Must be space	
0111	Business tax credits	27	11	N	Use amount from form 505, line 36	
	00111 Filler		1	AN	Must be space	
0112	Total credits	28	11	N	Use amount from form 505, line 37	
	00112 Filler		1	AN	Must be space	
0113	MD tax after credits	29	11	N	Use amount from form 505, line 38	
	00113 Filler		1	AN	Must be space	
0114	Total MD tax withheld	30	11	N	Use amount from form 505, line 43	
	00114 Filler		1	AN	Must be space	
0115	Balance due	31	11	N	Use amount from form 505, line 49	
	00115 Filler		1	AN	Must be space	
0116	Overpayment	32	11	N	Use amount from form 505, line 50	
	00116 Filler		1	AN	Must be space	
0117	Refund	33	11	N	Use amount from form 505, line 52	
	00117 Filler		1	AN	Must be space	
0118	Total Amount due	34	11	N	Use amount from form 505, line 54	
	00118 Filler		1	AN	Must be space	
	Record Terminus		1		Value "\$"	

Zero padding is not required for numeric fields in unformatted records. Do not include a space after a positive number, a "-" after a negative value is required, i.e. -675.00 for field 0070 should be sent {0070}675-

1099G Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"1099G "	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Payer's Name		34	AN	Enter payer's name.	
0051	Payer's Address line1		34	AN	Enter payer's addresss.	
0052	Payer's Address line2		34	AN	Enter payer's secondary address.	
0053	City		20	AN	Enter payer's city.	
0054	State		2	AN	Enter payer's state abbreviation.	
0055	Zip		9	N	Enter payer's zip code.	
0056	Payer's telephone number		10	N	Enter payer's telephone number.	
0057	Payer's Federal ID Number		12	N	Enter payer's FEIN.	
0058	Recipient's ID Number		12	N	Enter recipient's ID number.	
0059	Recipient's Name		34	AN	Enter recipient's name.	
0060	Recipient's Address line1		34	AN	Enter recipient's address.	
0061	Recipient's Address line2		34	AN	Enter recipient's secondary address.	
0062	City		20	AN	Enter recipient's city.	
0063	State		2	AN	Enter recipient's state.	
0064	Zip		9	N	Enter recipient's zip code.	
0065	Account number		12	N	Enter recipient's account number.	
0066	Unemployment Compensation	Box 1	12	N	Enter payments of \$10 or more in unemployment compensation.	
0067	State or local inc tax refund	Box 2	12	N	Enter refunds, credits, or offsets of state or local income tax of \$10 or more.	
0068	Tax Year of box 2 amount	Box 3	4	N	Value = YYYY. Enter the year for which the refund, credit, or offset was made.	
0069	Federal Income Tax Withheld	Box 4	9	N	Backup withholding-Enter backup withholding at a 28% rate on payments required to be reported in box 6 or 7. Voluntary withholding-Enter any voluntary Federal withholding on unemployment compensation, Commodity Credit Corporation loans, and certain crop disaster payments.	
0070	Taxable grants	Box 6	9	N	Enter any amount of taxable grant administered by a Federal, state, or local program to provide subsidized energy financing or grants for projects designed to conserve or produce energy.	
0071	Agriculture payments	Box 7	9	N	Enter USDA agricultural subsidy payments made during the year.	
0072	Box 2 is trade or buisness income	Box 8	1	AN	Value = X if the amount in box 2 is a refund, credit, or offset attributable to an income tax that applies exclusively to income from a trade or business and is not a tax of general application.	

1099MISC Unformatted Record

Field	Identification	Line	Length	Type	Edits, Comments & Validations	Changed
	Byte Count		4		"nnnn" for variable format	
	Start of Record Sentinel		4		"!!!!"	
	Record ID		8	AN	"1099MISC"	
0003	Taxpayer ID Number		9	N	Primary Taxpayer's SSN	
0050	Payer's Name		34	AN	Enter payer's name.	
0051	Payer's Address line1		34	AN	Enter payer's addresss.	
0052	Payer's Address line2		34	AN	Enter payer's secondary address.	
0053	City		20	AN	Enter payer's city.	
0054	State		2	AN	Enter payer's state abbreviation.	
0055	Zip		9	N	Enter payer's zip code.	
0056	Payer's telephone number		10	N	Enter payer's telephone number.	
0057	Payer's Federal ID Number		12	N	Enter payer's FEIN.	
0058	Recipient's ID Number		12	N	Enter recipient's ID number.	
0059	Recipient's Name		34	AN	Enter recipient's name.	
0060	Recipient's Address line1		34	AN	Enter recipient's address.	
0061	Recipient's Address line2		34	AN	Enter recipient's secondary address.	
0062	City		20	AN	Enter recipient's city.	
0063	State		2	AN	Enter recipient's state.	
0064	Zip		9	N	Enter recipient's zip code.	
0065	Account number		12	N	Enter recipient's account number.	
0066	2nd TIN not		1	AN	Value = X or blank	
0067	Rents	Box 1	12	N	Enter amounts of \$600 or more for all types of rents.	
0068	Royalties	Box 2	9	N	Enter gross royalty payments of \$10 or more before reduction for severance and other taxes that may have been withheld and paid.	
0069	Other Income	Box 3	9	N	Enter other income of \$600 or more required to be reported on Form 1099-MISC that is not reportable in one of the othe boxes on the form. Also enter prizes and awards that are not for services performed.	
0070	Federal Income tax withheld	Box 4	9	N	Enter backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 28% rate if taxpayer identification number is not furnished. See Form W-9, Request for Taxpayer Identification Number and Certification, for more information.	
0071	Fishing Boat proceeds	Box 5	9	N	Enter the share of all proceeds from the sale of a catch or the	
0072	Medical and Health Care Payments	Box 6	12	AN	Enter payments of \$600 or more made in the course of the trade or business to each physician or other supplier or provider of medical or health care services.	
0073	Nonemployer compensation	Box 7	9	N	Enter nonemployee compensation of \$600 or more.	
0074	Substitute payments	Box 8	5	N	Enter aggregate payments of at least \$10 received by a broker for a customer in lieu of dividends or tax-exempt interest as a result of a loan of a customer's securities.	
0075	Payer made direct sales....	Box 9	1	AN	Enter an "X" in the checkbox for sales of \$5000 or more of consumer products to a person on a buy-sell, deposit-commission, or other commission basis for resale (by the buyer or any other person) anywhere other than in a permanent retail establishment. Do not enter a dollar amount in this box.	
0076	Crop insurance proceeds	Box 10	5	N	Enter crop insurance proceeds of \$600 or more paid to farmers by insuranc ecompanies.	
0077	Excess golden parachute payments	Box 13	5	N	Enter any excess golden parachute payments.	

1099MISC Unformatted Record

0078	Gross proceeds paid to an attorney	Box 14	13	AN	Enter gross proceeds paid to an attorney in connection with legal services.	
0079	State tax withheld	Box 16	13	AN	Enter state income tax withheld.	
0080	State ID	Box 17	2	AN	Enter state abbreviation for which income tax was withheld.	
0081	Payer's state no	Box 17	10	N	Enter state identification number.	
0082	State income	Box 18	5	N	Enter amount of state payment.	
0083	State tax withheld_2	Box 16	5	N	Enter state income tax withheld.	
0084	State ID_2	Box 17	2	N	Enter state abbreviation for which income tax was withheld.	
0085	Payer's state no_2	Box 17	10	N	Enter state identification number.	
0086	State income_2	Box 18	9	N	Enter amount of state payment.	

ERROR REJECT CODES AND EXPLANATIONS
For Individual Income Tax Returns
For Tax Period January 1, 2005 to December 31, 2005

Individual income tax returns are either accepted or rejected for specific reasons. Accepted returns meet the processing criteria and are considered "filed." Rejected returns fail to meet processing criteria and are considered "not filed." The acknowledgment identifies the source of the problem using a system of error reject codes. To help identify the cause of rejection, the error reject codes and explanations are attached. See Appendix for assistance in identifying field numbers.

Code	Explanation
004	<ul style="list-style-type: none"> ➤ Money amount fields must contain whole dollars (no cents). ➤ When a field is designed as N (positive only), the field must be present and must contain an amount greater than or equal to zero. ➤ When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified: <ul style="list-style-type: none"> ➤ Year fields with a length of four positions = YYYY ➤ Date fields with six positions = MMYYYY ➤ Date fields with eight positions = MMDDYYYY ➤ All alphanumeric fields must be left justified (and blank-filled when transmitting in fixed format) unless otherwise specified. ➤ The allowable characters for alphanumeric fields are: A-Z, 0-9, space, % (percent), , (comma), . (period), - (hyphen or minus sign), < (less than sign), () (parentheses), and : (colon). ➤ The allowable characters for numeric fields are: <ul style="list-style-type: none"> ➤ The numbers 0-9 and - (hyphen or minus sign)
006	<ul style="list-style-type: none"> ➤ Primary SSN (Field 003) is a required field.
007	<ul style="list-style-type: none"> ➤ Primary SSN (Field 003) or Secondary SSN (Field 055) cannot duplicate Primary SSN (Field 003) or Secondary SSN (Field 055) of any previously accepted electronic return for the current year.
008	<ul style="list-style-type: none"> ➤ Maximum Field Length Exceeded
009	<ul style="list-style-type: none"> ➤ Duplicate Field Number
010	<ul style="list-style-type: none"> ➤ Invalid Field Number
011	<ul style="list-style-type: none"> ➤ Invalid Type
012	<ul style="list-style-type: none"> ➤ Invalid Field Sequence
013	<ul style="list-style-type: none"> ➤ Either Checking Account (Field 040) or Savings Account (Field 048) must be indicated when Bank Routing Number (Field 030) and Bank Account Number (Field 035) are present.
014	<ul style="list-style-type: none"> ➤ Primary SSN (Field 003) and Secondary SSN (Field 055) cannot duplicate each other.
015	<ul style="list-style-type: none"> ➤ Depositor Account Number (Field 035) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

Code	Explanation
017	➤ NOT USED
018	➤ NOT USED
019	➤ Form 760CG ➤ Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2" or "3". ➤ Forms 760PY and 763 ➤ Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2", "3" or "4".
020	➤ NOT USED
021	➤ NOT USED
022	➤ Primary Taxpayer First Name (Field 070-1) and Secondary Taxpayer First Name (Field 070-3) must be alpha. The only special character is a hyphen. One space is permitted between alpha characters. Primary Taxpayer Middle Name (Field 070-2) and Suffix (Field 060-3) and Secondary Taxpayer Middle Name (Field 070-4) and Suffix (Field 065-3) must be alpha. No space or numeric is allowed. Primary Taxpayer Last Name (Field 060-1) and Secondary Taxpayer Last Name (Field 065-1) must be alpha. The only special characters allowed are hyphen and apostrophe. No spaces are allowed between alpha characters.
024	➤ NOT USED
025	➤ NOT USED
026	➤ NOT USED
027	➤ NOT USED
028	➤ NOT USED
029	➤ NOT USED
030	➤ NOT USED
031	➤ NOT USED
032	➤ NOT USED
033	➤ NOT USED
034	➤ Locality Code (Field 110-1) is a required field. This must be a valid code from the Locality Code List.
035	➤ NOT USED
036	➤ NOT USED
037	➤ NOT USED
038	➤ Invalid Software Developer Code (Field 300-1).
039	➤ Federal Data Flag (Field 305-1) must equal "V".
040	➤ Virginia Form Code (Field 305-2) is a required field and must equal "L", "P" or "N".

Code	Explanation
041	<ul style="list-style-type: none"> ➤ Form 760CG ➤ Filing Status (Field 305-3) is a required field and must equal: "1", "2" or "3". ➤ Forms 760PY and 763 ➤ Filing Status (Field 305-3) is a required field and must equal: ➤ "1", "2", "3" or "4".
042	<ul style="list-style-type: none"> ➤ Form 760PY ➤ When Filing Status (Field 305-3) equals "1", "2" or "3", Column A* of Form 760PY should not be greater than zero. Field numbers for column A are: 0051, 0053, 0055, 0057, 0059, 0061, 310-6, 310-8, 315-2, 315-4, 320-3, 320-4, 355, 365, 380, 390, 400, 410, 535, 550, 560, 570, 575, 585, 590, 600, 605, 615, 625, 635, 645, 655, 665, 675, 755, 760, 765, 770, 775, 780, 785, 825, 830, 835, 840, 845, 850, 855, 895, 900, 905, 910, 915, 920, 925
043	<ul style="list-style-type: none"> ➤ Head of Household box (Field 305-4) should only be significant if Filing Status (Field 305-3) equals "1".
044	<ul style="list-style-type: none"> ➤ When Head of Household box (Field 305-4) is significant and Filing Status (Field 305-3) equals "1", secondary SSN (Field 055) must not be significant.
045	<ul style="list-style-type: none"> ➤ Primary personal exemptions (Fields 305-5 and 305-9) are required fields.
046	<ul style="list-style-type: none"> ➤ Form 760CG ➤ Secondary personal exemptions (Fields 305-10, 305-11 and 305-12) should only be greater than zero when the filing status equals 2. ➤ Form 760PY ➤ Secondary personal exemptions (Fields 305-10, 305-11, 305-12, 305-13 and 305-14) should only be greater than zero when the Filing Status (Field 305-3) equals "4".
047	<ul style="list-style-type: none"> ➤ NOT USED
048	<ul style="list-style-type: none"> ➤ NOT USED
049	<ul style="list-style-type: none"> ➤ NOT USED
050	<ul style="list-style-type: none"> ➤ Form 763 ➤ Additions (Field 310-7) on Line 7 of Page 1 of tax form must equal Total Additions (Field 565) on Line 32 of Page 2 of tax form. ➤ Form 760PY ➤ Line 7, column B (Field 310-7) must equal line 36, column B (field 565); Line 7, column A (Field 310-8) must equal line 36, column A (Field 570). ➤ Form 760 ➤ Line 2 (Field 310-7) must equal line 3 of 760CG Page 2 (Field 0059).
052	<ul style="list-style-type: none"> ➤ Form 763 ➤ Subtractions (Field 315-8) on Line 9 of Page 1 of tax form must equal Total Subtractions (Field 670) on Line 40 of page 2 of tax form. ➤ Form 760PY ➤ Line 9, column B (Field 315-8) must equal line 45, column B (Field 670); Line 9, column A (Field 320-3) must equal line 45, column A (Field 675). ➤ Form 760 ➤ Line 9, column B (Field 315-8) must equal line 40, column B (Field 670).

Code	Explanation
	➤ Virginia Adjusted Gross Income must be the difference between Subtotal line and subtractions.
053	➤ NOT USED
054	<ul style="list-style-type: none"> ➤ Form 760CG, Line 10 ➤ Form 763, Line 44 ➤ The Virginia Itemized Deductions (Field 370) must be the difference between Total Federal Itemized Deductions (Field 320-5) and State and Local Income Taxes (Field 320-6). ➤ Form 760PY, Line 47c ➤ The Allowable Virginia Itemized Deductions (Field 715) must be the difference between Total Federal Itemized Deductions paid while a Virginia Resident (Field 705) and State and Local Income Taxes (Field 710).
055	<ul style="list-style-type: none"> ➤ Form 760PY, Line 11b ➤ The Itemized Deductions in column A (Field 365) plus column B (Field 360) must equal Virginia Itemized Deductions (Field 715, Line 47c).
056	<ul style="list-style-type: none"> ➤ Form 760CG, Line 10 ➤ If Itemized Deductions (Field 320-5) are not claimed and unless taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 370) must equal: <ul style="list-style-type: none"> ➤ \$3,000 if filing status (Field 305-3) equals "1" ➤ \$6,000 if filing status (Field 305-3) equals "2" ➤ \$3,000 if filing status (Field 305-3) equals "3" ➤ Form 760PY, Line 46d ➤ If Itemized Deductions (Field 705) are not claimed and unless taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 695) must equal: <ul style="list-style-type: none"> ➤ \$3,000 if filing status (Field 305-3) equals "1", ➤ \$6,000 if filing status (Field 305-3) equals "2" or "4" ➤ \$3,000 if filing status (Field 305-3) equals "3" ➤ Form 763, Line 41 ➤ If Itemized Deductions (Field 320-5) are not claimed and unless taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 880) must equal: <ul style="list-style-type: none"> ➤ \$3,000 if filing status (Field 305-3) equals "1", ➤ \$6,000 if filing status (Field 305-3) equals "2" ➤ \$3,000 if filing status (Field 305-3) equals "3" or "4"
057	➤ NOT USED
058	➤ NOT USED

Code	Explanation
059	<ul style="list-style-type: none"> ➤ Form 760CG, Line 14 ➤ Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if: <ul style="list-style-type: none"> ➤ Filing Status = 1 and Virginia Adjusted Gross Income is less than \$7,000. ➤ Filing Status = 2 and Virginia Adjusted Gross Income is less than \$14,000. ➤ Filing Status = 3 and Virginia Adjusted Gross Income is less than \$7,000. ➤ Form 760PY, Line 15 Column B ➤ Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if: <ul style="list-style-type: none"> ➤ Filing Status = 1 and Virginia Adjusted Gross Income is less than \$7,000. ➤ Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$14,000. ➤ Filing Status = 3 and Virginia Adjusted Gross Income is less than \$7,000. ➤ Form 760PY, Line 15 Column A ➤ Virginia Taxable Income (Field 410) must be the difference between Virginia Adjusted Gross Income (Field 320-4) and Subtotal (Field 400) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 410) may be zero, negative, or blank. The filing thresholds are met if: <ul style="list-style-type: none"> ➤ Filing Status = 1 and Virginia Adjusted Gross Income is less than \$7,000. ➤ Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$14,000. ➤ Filing Status = 3 and Virginia Adjusted Gross Income is less than \$7,000. ➤ Form 763, Line 15 ➤ Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if: <ul style="list-style-type: none"> ➤ Filing Status = 1 and Virginia Adjusted Gross Income is less than \$7,000. ➤ Filing Status = 2 and Virginia Adjusted Gross Income is less than \$14,000. ➤ Filing Status = 3 or 4 and Virginia Adjusted Gross Income is less than \$7,000.
060	<ul style="list-style-type: none"> ➤ Form 760CG, Line 15 ➤ Tax (Field 425) must equal Taxable Income (Field 405) multiplied by the appropriate tax rate. ➤ Form 760PY, Line 16 ➤ Form Tax (Field 425, column B) must equal Taxable Income (Field 405, column B) multiplied by the appropriate tax rate. ➤ Tax (Field 585, column A) must equal Taxable Income (Field 410, column A) multiplied by the appropriate tax rate. ➤ Form 763, Line 18 ➤ Tax (Field 425) must equal Nonresident Taxable Income (Field 420) multiplied by the appropriate tax rate.
061	➤ NOT USED
062	➤ NOT USED
063	➤ NOT USED
064	<ul style="list-style-type: none"> ➤ Form 760CG, Line 26 ➤ If Overpayment Amount (Field 500, line 26) is significant and Adjustments/Contributions (Field 515, line 28) is greater than Overpayment Amount, then Amount You Owe (Field 525) must be greater than zero.

Code	Explanation
065	<ul style="list-style-type: none"> ➤ Form 760PY, Line 24 ➤ Form 763, Line 25 ➤ If Contributions and Consumer's Use Tax (Field 515) are significant, Schedule NPY must be present.
066	<ul style="list-style-type: none"> ➤ NOT USED
067	<ul style="list-style-type: none"> ➤ Form 760CG ➤ If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the Amount to Credit to Next Year's Tax (Field 510), plus Adjustments and Contributions (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero. ➤ Form 760PY ➤ If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Amount to Credit to Estimated Income Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero. ➤ Form 763 ➤ If Total Payments and Credits (Field 490) are greater than Income Tax (Field 425), and the total of Amount to Credit to Estimated Income Tax (Field 510), plus Contributions from Schedule NPY (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.
068	<ul style="list-style-type: none"> ➤ Form 760CG ➤ If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the total of Applied to Estimated Tax (Field 510), plus Adjustments (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero. ➤ Form 760PY, Line 27 ➤ If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Applied to Estimated Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero. ➤ Form 763, Line 28 ➤ If Total Payments and Credits (Field 490) are greater than Total Tax (Field 425), and the total of Applied to Estimated Tax (Field 510), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
069	<ul style="list-style-type: none"> ➤ Form 760CG ➤ If Total Payments and Credits (Field 490) equal Net Tax (Field 445), then the following fields cannot be greater than zero: Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530). ➤ Form 760PY ➤ If Total Payments and Credits (Field 490) equals Total Tax (Field 445), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510 and 535) or Refund (Field 530). ➤ Form 763 ➤ If Total Payments and Credits (Field 490) equals Total Tax (Field 425), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).
070	<ul style="list-style-type: none"> ➤ For each occurrence of Form W-2, Virginia State Withholding (Fields 400, 470, 520, or 570) cannot be greater than 25% of Wages (Fields 390, 460, 510, or 560).
071	<ul style="list-style-type: none"> ➤ For each occurrence of Form 1099-R, State Withholding (Field 240 or 280) cannot be greater than 25% of Gross Distribution (Field 110).

Code	Explanation
072	➤ For each occurrence of Form W-2G, State Withholding (Field 210) cannot be greater than 25% of Gross Distribution (Field 40).
073	<ul style="list-style-type: none"> ➤ Form 760CG, Line 25 ➤ Form PY, Line 20 and Line 26 ➤ If Total Payments and Credits (Field 490) are less than Total Tax (Field 445), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant. ➤ Form 763, Line 21 and Line 27 ➤ If Total Payments and Credits (Field 490) are less than Total Tax (Field 425), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.
074	➤ For each occurrence of Form 1099-MISC, State Withholding (Field 079 or 083) cannot be greater than 25% of State Income (Field 082 or 086).
075	➤ Administrative reject. Contact the Virginia Electronic Filing Help Desk at 804/367-6100 or elfcoordinator@tax.virginia.gov .
076	➤ NOT USED
077	➤ NOT USED
078	➤ NOT USED
079	➤ NOT USED
080	<ul style="list-style-type: none"> ➤ Form 760CG, Line 7 ➤ Total Other Subtractions (Field 315-8) on 760, page 1, line 7 and Total Subtractions (Field 0069) on 760, page 2, line 7 must equal the sum of Income from obligations or securities of the US (Field 0060) on 760, page 2, line 4, plus Disability Income (Field 0061) on 760, page 2, line 5, Fixed Date Conformity (Field 0062) on 760, page 2, Line 6a, plus all Other Subtractions (Fields 0064, 0066, and 0068) on 760, page 2 lines 6b through 6d.
081	<ul style="list-style-type: none"> ➤ Form 760CG, Line 9 ➤ Virginia Adjusted Gross Income (Field 320-2) must equal the difference between Line 3 Subtotal (Field 315-1) and Line 8 Subtotal (Field 320-1).
082	<ul style="list-style-type: none"> ➤ Form 760CG, Line 16 ➤ Spouse Tax Adjustment (Field 440) may not exceed \$259.
083	<ul style="list-style-type: none"> ➤ Form 760CG, Line 16 ➤ Filing Status (Field 305-3) must equal 2 when the Spouse Tax Adjustment (Field 440) is greater than zero.
084	➤ NOT USED
085	➤ NOT USED
086	➤ NOT USED
087	➤ NOT USED
088	➤ NOT USED
089	➤ NOT USED

Code	Explanation
090	<ul style="list-style-type: none"> ➤ Form 760CG, Line 18a plus Line 18b ➤ Form 760PY, Line 18a plus Line 18b ➤ Form 763, Line 19a plus Line 19b <p>Virginia income tax withheld (Field 450 plus 455) must be equal to or less than State Income Tax From Form W-2 (Fields 0400+ 0470+0520+0570) and/or Form W-2G (Field 0210) and/or Form 1099-R (Field 0240 and 0280) and/or 1099-MISC (Fields 079 and 083) when the State name (W-2 Field 0370 and 0440 and 0490 and 0540, W-2G Field 0200, 1099-R Field 0246 and 0286, or 1099-MISC Field 080 and 084) equals VA.</p>
091	➤ NOT USED
092	➤ NOT USED
093	➤ NOT USED
094	➤ NOT USED
095	➤ NOT USED
096	➤ Each data record can only contain one generic record.
097	➤ NOT USED
098	➤ NOT USED
099	<ul style="list-style-type: none"> ➤ Form 760CG, Line 24 ➤ Form 760PY, Line 19 ➤ Form 763, Line 20 ➤ Total payments and credits (760 line 24, field 490; 760PY line 19, field 490; 763 line 20, field 490) must be the sum of all payments and credits (760 lines 18a-field 450, line 18b-field 455, line 19-field 465, line 20-field 470, line 21-field 475, and line 23-field 485; Form 760PY lines 18a-field 450, line 18b-field 455, line 18c-field 465, line 18d-field 470, line 18e-field 475, and line 18g-field 485; 763 lines 19a-field 450, line 19b-field 455, line 19c-field 465, line 19d-field 470, line 19e-field 475, and line 19g-field 485).
100	➤ IRS024 = "2" indicating direct debit but return was not a tax due return OR bank account information was not sent.
101	➤ NOT USED
102	➤ NOT USED
103	➤ NOT USED
104	➤ NOT USED
105	➤ NOT USED
106	➤ NOT USED
107	➤ NOT USED
108	➤ NOT USED
109	➤ NOT USED
110	➤ NOT USED

Size of form and size of paper

As a general rule, the size of the reproduced form with respect to the dimensions of paper, margins and the reproduced image must be the same as that of the official form.

Improperly sized forms may be returned to the taxpayer unprocessed. Forms must be printed on the correct size paper or the paper must be trimmed to the correct form size before filing.

Voucher size forms printed on paper that is larger than the form must include a dotted or dashed line on the page to indicate the actual voucher size for trimming. Instructions to trim the form before filing (such as "cut along the dotted line before filing") must be printed on the sheet.

Paper

Generally, paper should be white and must be of substantially the same weight, texture and quality as the official form unless specified otherwise.

Bond paper with a minimum weight of 20 lb. is required.

White paper is preferred for substitute forms.

General OCR forms standards

12 point OCR A, complete numeric set should be used for OCR lines.

Most printers are capable of producing machine-readable OCR lines.

OCR quality will be tested prior to approval using a minimum sample size of twenty (20) substitute forms. An OCR line read rate of 99% must be guaranteed. This rate must be met with the test sample and maintained on production documents. Substitute OCR forms approval and continued acceptability is contingent on readability.

The OCR read area on the 8.5 inch wide voucher begins on the 15th print space (10 print spaces per inch) from the left edge of the voucher and on the 8th print line (6 print lines per inch) from the top of the 3 2/3 inch deep voucher.

The OCR scan line must have space available for 25 OCR characters. **The OCR line should include the primary taxpayer's social security number (400-00-7099) with check digit (3), form code (3395006), tax year (10200) and check digit (8). For example: 4000070993 3395006 102008**

Detailed OCR line guidelines are available on the department's website within the Tax Professional's area.

Software identification (registration) number

The software identification number issued by the department must appear in the box labeled "Software ID number" (if present) or in the lower left corner of each form submitted for processing.

Approved forms employed by a third party may use the same registration number as that of the manufacturer/distributor provided that the third party does not change the form.

APPENDIX

Individual Income Tax Return

VA0760105999

[illegible]

LAR DLAR LTD \$

[illegible]

052-5 050-3 OR 050-4

2005 Virginia Schedule ADJ/CG Part 2

VAADJ105999

070-1 070-2 060-1 060-3
1FIRSTNAME12 I 1LASTNAME15XXXX SUF

003
000000000

Credit for Tax Paid to Another State

Border State Rule 0058 X

13a. Enter the filing status claimed on the other state's tax return. 13a. 0090 M

13b. Enter the number below to identify the person claiming the credit
1. You 2. Spouse 3. Joint 13b. 0091 0

13. Qualifying taxable income on which the other state's tax is based 13. 0050 000000000.

14. Virginia Taxable Income 0041 000000000.

15. Qualifying tax owed to the other state 0052 000000000.

a. Name of state: 0053 MM

16. Virginia Income Tax 0054 000000000.

17. Income percentage 0055 000.0

18. Virginia Income Tax multiplied by Income percentage 18. 000000000.
0056

19. Credit Allowed 0057 000000000.

Adjustments to Amount of Tax

20. Addition to Tax 20. 00000000.
a. Addition from Form 760C X 0060

b. Addition from Form 760F X 0061

21. Penalty 21. 00000000.

a. Late Filing/Payment Penalty X 0063

b. Extension Penalty X 0064

22. Interest 22. 0065 00000000.

23. Consumer's Use Tax 23. 0066 00000.

24. Voluntary Contributions from overpaid taxes

00 0067 24a. 00000. 0068

00 0069 24b. 00000. 0070

25. Other Voluntary Contributions

00 0071 25a. 0072 00000.

00 0073 25b. 0074 00000.

School Foundation Contributions

000000 0075 25c. 0076 00000.

000000 0077 25d. 0078 00000.

26. Total Adjustments 0081 000000000.

Amended Returns

27. Amount paid with original return, plus additional tax paid after it was filed 27. 0082 000000000.

28. Add line 27 from above and line 24 from Form 760, enter here 28. 0083 000000000.

29. Overpayment, if any, as shown on original return or as previously adjusted 29. 0084 000000000.

30. Subtract line 29 from line 28 30. 0085 000000000.

31. Tax You Owe 31. 0086 000000000.

32. Tax You Overpaid 32. 0087 000000000.

Credit for Political Contributions From Part XXIII, of Schedule CR

105. Enter 50% of the amount of eligible political contributions 0088 00.

106. Credit allowable this year 0089 00.

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

AVOID DELAYS. If this schedule contains return information always submit with your return.

2005 Virginia Schedule FED



VA0FED105999

1FIRSTNAME12 I 11LASTNAME15XXXX SUF
1FIRSTNAME12 I 11LASTNAME15XXXX SUF
ADDRESSLINE1MMMMMMMMMMMMMMMMMMMMMMMMMMMM
ADDRESSLINE2MMMMMMMMMMMMMMMMMMMMMMMMMMMM
CITYMMMMMMMMMMMMMMMM ST ZIPCODE00

000000000 003
000000000 055 000 110-1

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info. X 0092	Second Schedule Info. X 0093
2. Gross Receipts or Sales	000000000. 0050	000000000. 0051
3. Depreciation / expense deduction	000000000. 0052	000000000. 0053
4. Business Activity Code	000000 0054	000000 0055
5. Business Locality Code	000 0056	000 0057
6. Car and truck expenses	000000000. 0058	000000000. 0059
7. Inventory at end of year	000000000. 0060	000000000. 0061
8. Number of miles you used your vehicle for: Business	000000000 0062	000000000 0063
9. Number of miles you used your vehicle for: Commuting	000000000 0064	000000000 0065
10. Number of miles you used your vehicle for: Other	000000000 0066	000000000 0067

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	000000000 0068	000000000 0069
12. Number of miles you used your vehicle for: Commuting	000000000 0070	000000000 0071
13. Number of miles you used your vehicle for: Other	000000000 0072	000000000 0073
14. Percent of business use of vehicle: Vehicle 1	00000 0074	00000 0075
15. Percent of business use of vehicle: Vehicle 2	00000 0076	00000 0077

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:		
Type of property	MMMMMMMMMMMMMMMM 0078	MMMMMMMMMMMMMMMM 0079
17. Date placed in service	MMDDYY 0080	MMDDYY 0081
18. Business/investment use percentage	00000 0082	00000 0083
19. Cost or other basis	000000000. 0084	000000000. 0085
20. Depreciation deduction	000000000. 0086	000000000. 0087
21. Elected section 179 cost	000000000. 0088	000000000. 0089
22. Business Locality Code	000 0090	000 0091

Due May 1, 2006

Check Applicable Boxes:

☐ Amended Return - Check if Result of NOL ☐☐ Fixed Date Conformity Modifications **305-29**☐ Qualifying Farmer, Fisherman or Merchant Seaman **305-16**☐ Overseas on Due Date **305-17**

Your First Name 070-1	MI 070-2	Last Name 060-1	Suffix 060-3	● B Your Social Security Number 003
Spouse's First Name 070-3	MI 070-4	Last Name 065-1	Suffix 065-3	● A Spouse's Social Security Number 055
Present Home Address (Number and Street, or Rural Route) 075-1 080-1				For Office Use
City, Town, or Post Office, and State 085-1 095-1			ZIP Code 100-1	305-22 305-23
Name of Virginia City or County Where You Were A Resident on Jan. 1, 2005 IMPORTANT 105				Locality Code from Instructions ● 110-1
				110-2 110-3 <input type="checkbox"/> City or <input type="checkbox"/> County

Dates of Residence in Virginia in 2005: You - From **310-1** To **310-2** Spouse - From **310-3** To **310-4**
month/day/year month/day/year month/day/year month/day/year

STEP 1		FILING STATUS (CHECK ONLY ONE)		EXEMPTIONS (Enter Number)	
				Total Section 1 65 or over Blind Total Section 2	
✓ Check your Filing Status Enter your Exemptions	1	<input type="checkbox"/> Single (Claiming federal Head of Household? YES <input type="checkbox"/>)	305-4	1	X\$900=
	2	<input type="checkbox"/> Married, Filing Joint Return (Even if only one had income)	305-5	2	X\$900=
	3	<input type="checkbox"/> Married, Filing Separate Returns (Enter spouse's SSN above)		1	X\$900=
	4	<input type="checkbox"/> Married, Filing Separately Column B: Yourself on this Combined Return Column A: Spouse		1	X\$900=
		If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions).		Add the Total of Section 1 plus the Total of Section 2. Use the sum when completing Line 12	
STEP 2		5 Dependent on Another's Return (See the instructions for Line 11.)		305-15 5	
6 ADJUSTED GROSS INCOME (total of Line 32, Col. A1 and B1, Part I, on Page 2)		6		310-6 00	
7 Additions from Line 36, Part II, on Page 2		7		310-8 00	
8 Subtotal (add Line 6 and Line 7)		8		315-2 00	
9 Subtractions from Line 45, Part III, on Page 2		9		320-3 00	
10 VIRGINIA ADJUSTED GROSS INCOME (subtract Line 9 from Line 8)		10		320-4 00	
STEP 3		11 (a) Standard Deduction from Line 46(e), Part IV, on Page 2		11(a) 355 00	
12 Prorated Exemption Amount (See instruction to prorate using the Ratio Schedule)		OR 11(b)		365 00	
13 Virginia Child and Dependent Care Expenses Deduction (See instructions)		13		390 00	
14 Subtotal (add Lines 11(a) or 11(b), 12 and 13)		14		400 00	
15 Virginia Taxable Income (subtract Line 14 from Line 10)		15		410 00	
STEP 4		16 Income Tax: From Tax Table or Tax Rate Schedule		16 585 00	
17 TOTAL TAX (add column A and column B, Line 16)		17		445 00	
STEP 5		18 Payments: (a) Your Virginia Income Tax Withheld (Attach Forms W-2, W-2G and 1099-R)		18(a) 450 00	
18(b) Spouse's Virginia Income Tax Withheld (Attach Forms W-2, W-2G and 1099-R)		18(b)		455 00	
18(c) Combined 2005 Estimated Tax Payments (Include credit from 2004)		18(c)		465 00	
18(d) Extension Payment - Form 760IP		18(d)		470 00	
Credits: 18(e) Tax Credit for Low-Income Individuals from Part II, Line 11, Schedule NPY		18(e)		475 00	
18(f) Credit for Tax Paid to Another State from Schedule NPY		18(f)		480 00	
18(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)		305-36		485 00	
18(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2005		305-18		490 00	
19 TOTAL PAYMENTS AND CREDITS [add Lines 18(a) through (g)]		19		495 00	
STEP 6		20 If Line 17 is larger than Line 19, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 22.		20 500 00	
21 If Line 19 is larger than Line 17, enter the difference. This is the OVERPAYMENT AMOUNT		21		505 00	
22 Addition to tax, penalty and interest from Schedule NPY, page 2, Part IV, Line 4		22		510 00	
23 Amount of overpayment on Line 21 to be CREDITED TO 2006 ESTIMATED INCOME TAX. 23.		535		515 00	
24 Contributions and Consumer's Use Tax from Schedule NPY, part V, Line 7		24		520 00	
25 Add Line 22, Line 23 (Columns A and B) and Line 24		25		525 00	
26 If you owe tax on Line 20, add Lines 20 and 25 - OR - If Line 21 is an overpayment and Line 25 is larger than Line 21, enter the difference. This is the AMOUNT YOU OWE. Attach payment		26		530 00	
27 If Line 21 is larger than Line 25, subtract Line 25 from Line 21. This is the amount to be REFUNDED TO YOU ..		27		530 00	

PART I - SCHEDULE OF INCOME AND ADJUSTMENTS (See instructions)

—ALL FILERS MUST COMPLETE THIS SCHEDULE—

ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED

FOR USE BY ALL OTHER FILERS

28 Income:

	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
(a) Wages, salaries, tips and other compensation 28(a)	755 00	825 00	895 00	720 00	790 00	860 00
(b) Interest and dividends (b)	760 00	830 00	900 00	725 00	795 00	865 00
(c) Pension and other income (attach explanation) (c)	765 00	835 00	905 00	730 00	800 00	870 00
29 Gross income [add Lines 28 (a), (b) and (c)] 29	770 00	840 00	910 00	735 00	805 00	875 00
30 Adjustments to income: moving expenses 30	775 00	845 00	915 00	740 00	810 00	880 00
31 Other income adjustments (attach explanation) 31	780 00	850 00	920 00	745 00	815 00	885 00
32 Adjusted gross income (Line 29 less Lines 30 and 31)* .. 32	785 00	855 00	925 00	750 00	820 00	890 00
(a) Net fixed date conformity modifications (a)	0055 00	0053 00	0051 00	0054 00	0052 00	0050 00
(b) Fixed date conformity FAGI [add Lines 32 and 32(a)](b)	0061 00	0059 00	0057 00	0060 00	0058 00	0056 00

*Enter the amount on Line 32, Col. A1 on page 1, Line 6 Col. A. Enter the amount on Line 32, Col. B1 on page 1, Line 6, Col. B.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**A** Spouse -USE ONLY
when Filing Status 4
is checked**B** Yourself
For use by all
other filers

33 Special fixed date conformity addition 33	625	00	620	00
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax 34	550	00	545	00
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation 35	560	00	555	00
36 TOTAL ADDITIONS (add Lines 33 through 35) Enter here and on Line 7 on Page 1 36	570	00	565	00

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

37 Special fixed date conformity subtraction 37	635	00	630	00
38 Age deduction from Sch. NPY, Part I, Line 4 38	315-4	00	315-3	00
39 State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. (Claim in the same column you reported the income on Line 6.) 39	575	00	315-7	00
40 Income attributable to your period of residence outside Virginia from Part I, columns A3 and B3, Line 32(b) ... 40	590	00	580	00
41 Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax 41	600	00	595	00
42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia 42	605	00	315-6	00
43 Disability income received while a Virginia resident and reported as wages 305-39 <input type="checkbox"/> Spouse (or payment in lieu of wages) on account of permanent and total disability 305-38 <input type="checkbox"/> You 43 You cannot claim an Age Deduction on Line 38 and the disability subtraction. See instructions.	615	00	610	00
44 Other subtractions - refer to the instruction book for Other Subtraction Codes (a) Enter 2 digit code in box 44(a)	645	00	640	00
(b) Enter 2 digit code in box (b)	655	00	650	00
(c) Enter 2 digit code in box (c)	665	00	660	00
45 TOTAL SUBTRACTIONS - (add Lines 37 through 44c). Enter here and on Line 9 on Page 1 45	675	00	670	00

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions.)

46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (total of Line 32(b), columns A1 + B1 from Part I above) 46(a)	680	00
(b) Fixed date conformity income attributable to Virginia residence (total of Line 32(b), columns A2 + B2 from Part I above) (b)	685	00
(c) Percentage of full standard deduction allowable [amount shown on Line 46(b) divided by amount shown on Line 46(a)]. Enter to only one decimal place (Ex.: 12.2%) (c)	690 %	
(d) Filing Status 1: Enter \$3,000; Filing Status 2 or 4: Enter \$6,000; Filing Status 3: Enter \$3,000 (d)	695	00
(e) Multiply Line 46(c) by 46(d). Enter here and on Line 11 (a) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (e)	700	00

PART V - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident 47(a)	705	00
(b) State and local income taxes claimed on Schedule A and included on Line 47(a) (b)	710	00
(c) Allowable Virginia itemized deductions: Subtract Line 47(b) from Line 47(a). Enter here and on Line 11 (b) on Page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (c)	715	00

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☐ 305-24

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds will be made payable to us jointly.

Please Sign Here	Your Signature	Date	<input type="checkbox"/> Check if Deceased	Your Business Phone Number	Home Phone Number	
	x		305-40	305-20	115-1	
Preparer's Use Only	Spouse's Signature (if filing status 2 or 4 both must sign)	Date	<input type="checkbox"/> Check if Deceased	Spouse's Business Phone Number		
	x		305-41	305-21		
Preparer's Use Only	Preparer's Signature	Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN	
	x			300-3	050-1 OR 050-2	
	Firm's Name (or Yours if Self-Employed)					Filing Election
						305-37

Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments

STAPLE

763

Virginia Nonresident Income Tax Return

Due May 1, 2006

Draft 9/27
2005

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2005, you may have to use Form 760PY.

Check Applicable Boxes:

☐ Amended Return - Check If Result Of NOL ☐

☐ Fixed Date Conformity Modifications **305-29**

305-17 ☐ Overseas On Due Date

☐ Qualifying Farmer, Fisherman Or Merchant Seaman **305-16**

305-27 ☐ Name(s) And Address Different Than Shown On 2004 Virginia Return

Your First Name 070-1	MI 070-2	Last Name 060-1	Suffix	Your Social Security Number 003
Spouse's First Name 070-3	MI 070-4	Last Name 065-1	Suffix	Spouse's Social Security Number 055
Present Home Address (Number And Street, Or Rural Route) 075-1 080-1				State Of Residence 305-25
City, Town, Or Post Office, And State 085-1 095-1		ZIP Code 100-1		Locality Code From Instructions 110-1
Important - Name Of Virginia City Or County In Which Principal Place Of Business, Employment Or Income Source Is Located 105				

☐ City OR ☐ County
110-2 110-3

STEP 1 Check your Filing Status Enter your Exemptions	Filing Status (Check Only One)		EXEMPTIONS - Only enter an exemption for Spouse if filing a joint return		
	1 <input type="checkbox"/> Single 305-4 (Did you claim federal head of household? YES <input type="checkbox"/>)	305-5 305-5 Dependents Total Amount A. You 1 + Spouse <input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/> X \$900 = <input type="text"/> 00			
	2 <input type="checkbox"/> Married, Filing Joint Return (BOTH must have Virginia source income)	305-8 65 or Over Blind You Spouse You Spouse Total Amount B. <input type="checkbox"/> + <input type="checkbox"/> + <input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/> X \$800 = <input type="text"/> 00			
	3 <input type="checkbox"/> Married, Spouse Has No Income From Any Source (Enter spouse's SSN above) Spouse's full name 070-3 070-4 065-1	305-6 305-7 C. Total Exemption Amount - Add Lines A and B <input type="text"/> 00 (Enter on Line 12)			

STEP 2 Do you need to file? See Line 10 Instructions. →	5 Dependent On Another's Return (See the instructions for Line 11.) 305-15 <input type="checkbox"/> Enter whole dollars only.			
	6 ADJUSTED GROSS INCOME from your federal return (not federal taxable income) 310-5 00	7 Additions from Line 32, Part I, on page 2 310-7 00	8 Subtotal (Add Line 6 and Line 7) 315-1 00	9 Subtractions from Line 40, Part II, on page 2 315-8 00
STEP 3 Compute Your Virginia Taxable Income	10 VIRGINIA ADJUSTED GROSS INCOME (Subtract Line 9 from Line 8) 320-2 00	11 Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on page 2 540 00	12 Enter the Exemption Amount computed above on Line C. 375 00	
	13 Virginia Child and Dependent Care Expenses Deduction (See instructions.) 385 00	14 Subtotal (Add Lines 11, 12 and 13) 395 00	15 Taxable income computed as a resident (Subtract Line 14 from Line 10) 405 00	16 Percentage from Line 59, Part V, on page 2 [Enter to one decimal place only. (For ex.: 5.4%)] 415 %
	17 NONRESIDENT TAXABLE INCOME (Multiply Line 15 by percentage on Line 16) 420 00	18 Income Tax: From Tax Table or Tax Rate Schedule 425 00	19(a) Payments: (a) Your Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R) 450 00	19(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R) 455 00
	19(c) 2005 estimated tax payments (Include credit from 2004) 465 00	19(d) Extension payment - Form 760IP 470 00	19(e) Credits: (e) Tax Credit for Low-Income Individuals from Schedule NPY, Part II, Line 11 475 00	19(f) Credit for tax paid to another state from Schedule NPY, Part III, Line 8 480 00
STEP 4 Compute Your Tax, Payments and Credits	19(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions) 305-36 485 00	19(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2005 <input type="checkbox"/>	20 TOTAL PAYMENTS AND CREDITS [add Lines 19(a) through (g)] 305-18 490 00	
	21 If Line 18 is larger than Line 20, enter the difference. This is the INCOME TAX YOU OWE . Skip to Line 23. 495 00	22 If Line 20 is larger than Line 18, enter the difference. This is the OVERPAYMENT AMOUNT 500 00	23 Addition to tax, penalty and interest from Schedule NPY, Part IV, Line 4 505 00	24 Amount of overpayment on Line 22 to be CREDITED TO 2006 ESTIMATED INCOME TAX 510 00
	25 Contributions from Schedule NPY, Part V, Line 7. 515 00	26 Add Line 23, Line 24 and Line 25 520 00	27 If you owe tax on Line 21, add Lines 21 and 26 - OR - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the AMOUNT YOU OWE . Attach payment 525 00	28 If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be REFUNDED TO YOU 530 00
	28 Check here if credit card payment has been made <input type="checkbox"/> 305-19			

LTD

For Office Use

Coding

Staple Forms W-2, W-2G and 1099-R here.

Staple check or money order here.

Sign Your Return On Page 2

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

29	Interest on obligations of other states, exempt from federal income tax, but not state tax	29	545	00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation)	30	555	00
31	Special Fixed Date Conformity additions (See instructions)	31 ●	620	00
32	TOTAL ADDITIONS (Add Lines 29, 30 and 31). Enter here and on Line 7 on page 1	32	565	00

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI)33 Age Deduction: **Read instructions.**Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable 885For Filing Status 4, enter spouse's birth date 890

(a) Enter birth date (For Filing Statuses 2 and 3 both birth dates are required even if only one qualifies for an age deduction.) (a)

(b) Enter Age Deduction (See instructions.) (b)

Col. A - Spouse	
Month - Day - Year	
875 -	
315-4	00 ●

Col. B - You	
Month - Day - Year	
-870 -	
315-3	00 ●

(c) Add amounts on line 33(b) above and enter the total on this line 33 ● 315-5 00

34 State income tax refund or overpayment credit reported as income on your federal return 34 ● 315-7 00

35 Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax 35 ● 595 00

36 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return 36 ● 315-6 00

37 Disability income reported as wages (or payments in lieu of wages) on account of ☐ Spouse **305-39** permanent and total disability **305-38** ☐ You 37 ● 610 00**You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.**

38 Special Fixed Date Conformity subtractions (See instructions) 38 ● 630 00

39 Other Subtractions - refer to the instruction book for Other Subtraction Codes

39a Enter 2 digit code in box 305-33 ● 39a ● 640 00

39b Enter 2 digit code in box 305-34 ● 39b ● 650 00

39c Enter 2 digit code in box 305-35 ● 39c ● 660 00

40 TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on page 1 40 670 00

PART III - STANDARD DEDUCTION (Must be used unless itemized deductions are being claimed on your federal return)

41 Filing Status: 1 = \$3,000; 2 = \$6,000; 3 or 4 = \$3,000; Enter here and on Line 11 on the page 1 41 880 00

PART IV - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, see page 18 of the instructions.)

42 Total federal itemized deductions 42 320-5 00

43 State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced) 43 ● 320-6 00

44 TOTAL VIRGINIA ITEMIZED DEDUCTIONS (Subtract Line 43 from Line 42). Enter here and on Line 11 on page 1 44 370 00

PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE (See instructions)

Enter losses or negative numbers in brackets.

		COLUMN A All Sources	COLUMN B Virginia Sources
45	Wages, salaries, tips, etc.	720	795
46	Interest income	725	800
47	Dividends	730	805
48	Alimony received	735	810
49	Business income or loss	740	815
50	Capital gain or loss/capital gain distributions	745	820
51	Other gains or losses	750	525
52	Taxable pensions, annuities and IRA distributions	755	
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	760	830
54	Farm income or loss	765	835
55	Other income	775	845
56	Interest on obligations of other states from Line 29	780	850
57	Lump-sum distributions/accumulation distributions included on Line 30	785	855
58	TOTAL - Add Lines 45 through 57 and enter each column total here	790	860

59 Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. (Compute percentage to one decimal place, showing no more than 100% but not less than 0%. Example: 5.4%.)

ENTER here and on Line 16 on page 1 59 865 %

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☐ **305-24**

I (We), the undersigned, declare under penalty provided by law that I (we) have examined this return & to the best of my (our) knowledge, it is a true, correct & complete return.

Please Sign Here	Your Signature	Date	<input type="checkbox"/> Check if deceased. 305-40	Your Business Phone Number	Home Phone Number
	X			● () 305-20	● () 115-1
Preparer's Use Only	Spouse's Signature (If a joint return, both must sign.)	Date	<input type="checkbox"/> Check if deceased. 305-41	Spouse's Business Phone Number	
	X			● () 305-21	
Preparer's Use Only	Preparer's Signature	Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN
	X			() 300-3	● 050-1 OR 050-2
	Firm's Name (Or Yours If Self-Employed) And Address				Filing Election
					● 305-37

Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments

Schedule NPY

Schedule of Adjustments For
Nonresident or Part-Year Resident
Attach this Schedule to your Form 760PY or Form 763Draft 9/27
2005

Page 1

Name(s) As Shown On Virginia Return	B Your SSN	003
	A Spouse's SSN	055

Part I - Form 760PY ONLY - Age Deduction (Read instructions before completing - changes for 2004.)Enter the Adjusted Federal Adjusted Gross Income
from Age Deduction Work Sheet, Line 8, if applicable.

0142

For Filing Status 3, enter spouse's birth date.

0143

1. Enter birthdate (For Filing Statuses 2 and 4 both birth dates are required even if only one qualifies for an age deduction.)
2. Enter Age Deduction (See instructions.)
3. Enter the Ratio Schedule amount for the date you moved into or out of Virginia
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here.

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B to Form 760PY, Line 38, Col. B.
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Form 760PY, Line 38, Col. B.
Filing Status 4 - Transfer amounts from Line 4 to Form 760PY, Line 38, Col. A & B.

A SPOUSE		B YOU	
Month - Day - Year		Month - Day - Year	
1. 0051	-	0050	-
2. 0053	00	0052	00
3. 0055	.	0054	.
4. 0057	00	0056	00

You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.

Part II - Computation For Tax Credit For Low Income Individuals

- See instructions to compute.
- Please list below the name, Social Security Number (SSN) and Guideline Income for you, your spouse, and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Failure to complete this Part may result in credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)		Guideline Income	
1. Yourself	0058		0059	0060	00
2. Spouse	0061		0062	0063	00
3. Dependent	0064		0065	0066	00
4. Dependent	0067		0068	0069	00
5. Dependent	0070		0071	0072	00
6. Dependent	0073		0074	0075	00
7. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable.)				0076	00
8. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 7 and the poverty guidelines in the instructions, determine your eligibility. . .				0077	
9. If eligible, enter the number of personal exemptions from Form 760PY or 763. (Do not include age or blindness exemption.)				0078	
10. Multiply Line 9 by \$300				0079	00
11. Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Line 10 above. Enter the lower amount here. This is your Tax Credit for Low Income Individuals. Enter on Form 760PY, Line 18(e), or Form 763, Line 19(e),				0080	

Part III - Credit For Tax Paid To Another State

- Attach copy of that state's return.

1. Enter qualifying taxable income base for other state's taxes. (See instructions.)
2. Virginia Taxable Income - Enter amount from Form 760PY, Line 15, or Form 763, Line 17.
3. Enter qualifying tax paid to other state. (See instructions.) Name of state: 0087
4. Virginia Income Tax - Enter amount from Form 760PY, Line 16, or from Form 763, Line 18.
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100%. (For ex., 31.6%).
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5. . .
7. **Credit** - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6.
8. **Total** - Add Line 7, Col. A and Col. B. Also enter on Form 760PY, Line 18(f), or Form 763, Line 19(f).
Note: The sum of Line 11, Part II, and Line 8, Part III, cannot exceed your tax liability. Lower Line 8, Part III, if necessary to ensure sum does not exceed.

A SPOUSE This column for 760PY Filing Status 4 filers only.		B YOU	
0082	00	0081	00
0084	00	0083	00
0086	00	0085	00
0089	00	0088	00
0091	%	0090	%
0093	00	0092	00
0095	00	0094	00
		0096	00

Name(s) As Shown On Virginia Return	Social Security Number
070-1, 070-2, 060-1, 060-3	003

Part IV - Addition To Tax, Penalty And Interest

- See instructions.

1. Addition To Tax - Enter amount from Form 760C or Form 760F, whichever is applicable. 1.	0097	00	●
2. Penalty - See instructions. If owed, check one and enter amount: <input type="checkbox"/> Late Filing Penalty or <input type="checkbox"/> Extension Penalty 2.	0100	00	●
0098 0099 3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions. 3.	0101	00	●
4. Total - Add Lines 1, 2 and 3. Enter here and on Form 760PY, Line 22, or Form 763, Line 23. 4.	0102	00	●

Part V - Contributions And Consumer's Use Tax (See instructions.)**1. Voluntary Contributions From Overpaid Taxes**

Enter the code for the organization and the contribution amount(s) in boxes 1a through 1h.

If you are donating to more than 8 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.

***** IMPORTANT NOTE FOR DEVELOPERS *****

*** Although the Schedule NPY's paper form now reflects a code box and amount layout for all contributions, the electronic record layout will remain the same. Each code is represented by a unique field. Developers must place the contribution amount in the correct ELF field. *For example:* If a taxpayer would like to contribute 50.00 to code 71, the amount 50, should be in field 0120 of the Schedule NPY's unformatted record.

	Code	Amount	
1a.	***	*** 00	●
1b.	***	*** 00	●
1c.	***	*** 00	●
1d.	***	*** 00	●
1e.	***	*** 00	●
1f.	***	*** 00	●
1g.	***	*** 00	●
1h.	***	*** 00	●

2. Total Voluntary Contributions - Add Lines 1a -1h

This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24. 2.

0119	00	●
------	----	---

3. Other Voluntary Contributions

Enter the code of the organization and the contribution amount(s) in boxes 3a through 3e.

If you are donating to more than 5 organizations, enter the code "00" in the first box and enter the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.

3a.	***	*** 00	●
3b.	***	*** 00	●
3c.	***	*** 00	●
3d.	***	*** 00	●
3e.	***	*** 00	●

4. Public School Foundations

Enter the code of the foundation and the contribution amount in boxes 4a through 4c.

If you want to donate to more than 3 school foundations, enter "999999" and the total amount donated to school foundations on 4a, and attach a schedule showing the amount donated to each foundation. See Instructions for foundations codes.

4a.	0125	0126 00	●
4b.	0127	0128 00	●
4c.	0140	0141 00	●

5. Total Contributions - Add Line 2, Lines 3 a-e, and Lines 4 a-c. 5.	0131	00	●
6. Consumer's Use Tax 6.	0132	00	●
7. Total Contributions And Consumer's Use Tax - Add Line 5 and Line 6 Enter this amount on Form 760PY, Line 24, or Form 763, Line 25. 7.	0132	00	●

Be sure to attach Form NPY to your return.

2005 Virginia Schedule OSC/CG
CREDIT FOR TAX PAID TO ANOTHER STATE

VA00SC105999

1FIRSTNAME12 I 1LASTNAME15XXXX SUF
000000000 003

Credit Computation State 1

Credit Computation State 3

Claiming border state 0050 X
1. Filing Status claimed on the other state's return 0051 0
2. Enter the number below to identify the person claiming the credit
1. You 2. Spouse 3. Joint 0052 0
3. Qualifying taxable income on which other state's tax is based 0053 000000000.
4. Virginia taxable income 0054 000000000.
5. Qualifying tax liability owed to the other state 0055 000000000.
6. Identify the state and **ATTACH** a copy of the other state's return 0056 XX
7. Virginia income tax 0057 000000000.
8. Income percentage 0058 000.0
9. Multiply line 7 by line 8 0059 000000000.
10. Credit. Enter lesser of line 5 or 9 0060 000000000.

21. Filing Status claimed on the other state's return 0071 0
22. Enter the number below to identify the person claiming the credit
1. You 2. Spouse 3. Joint 0072 0
23. Qualifying taxable income on which other state's tax is based 0073 000000000.
24. Virginia taxable income 0074 000000000.
25. Qualifying tax liability owed to the other state 0075 000000000.
26. Identify the state and **ATTACH** a copy of the other state's return 0076 XX
27. Virginia income tax 0077 000000000.
28. Income percentage 0078 000.0
29. Multiply line 27 by line 28 0079 000000000.
30. Credit. Enter lesser of line 25 or 29 0080 000000000.

Credit Computation State 2

Credit Computation State 4

11. Filing Status claimed on the other state's return 0061 0
12. Enter the number below to identify the person claiming the credit
1. You 2. Spouse 3. Joint 0062 0
13. Qualifying taxable income on which other state's tax is based 0063 000000000.
14. Virginia taxable income 0064 000000000.
15. Qualifying tax liability owed to the other state 0065 000000000.
16. Identify the state and **ATTACH** a copy of the other state's return 0066 XX
17. Virginia income tax 0067 000000000.
18. Income percentage 0068 000.0
19. Multiply line 17 by line 18 0069 000000000.
20. Credit. Enter lesser of line 15 or 19 0070 000000000.

31. Filing Status claimed on the other state's return 0081 0
32. Enter the number below to identify the person claiming the credit
1. You 2. Spouse 3. Joint 0082 0
33. Qualifying taxable income on which other state's tax is based 0083 000000000.
34. Virginia taxable income 0084 000000000.
35. Qualifying tax liability owed to the other state 0085 000000000.
36. Identify the state and **ATTACH** a copy of the other state's return 0086 XX
37. Virginia income tax 0087 000000000.
38. Income percentage 0088 000.0
39. Multiply line 37 by line 38 0089 000000000.
40. Credit. Enter lesser of line 35 or 39 0090 000000000.
41. Total Credit. 0091 000000000.

2005 Virginia Supplemental Schedule -- NC

1FIRSTNAME12 I 11LASTNAME15XXXX SUF

D-400 Items

1. Filing Status	0051	0
2. Decimal Amount from line 51	0052	000000000000.
3. NC Taxable Income	0053	000000000000.
4. NC Income Tax	0054	000000000000.
5. Tax Credits	0055	000000000000.
6. Line 14 minus Line	0056	000000000000.
7. Your Income Tax Withheld	0057	000000000000.
8. Spouse's Income Tax Withheld	0058	000000000000.
9. Partnership Payments	0059	000000000000.
10. S corporation Payments	0060	000000000000.
11. Total Payments	0061	000000000000.
12. NC "Pay this Amount"	0062	000000000000.
13. NC overpayment	0063	000000000000.
14. Total income while NC Resident	0064	000000000000.
15. Income from NC sources	0065	000000000000.
16. Subtotal	0066	000000000000.
17. Total income all sources	0067	000000000000.
18. Decimal amount	0068	000000000000.

D-400TC Items

20. Total Income	0073	000000000000.
21. Portion of Total Income outside NC	0074	000000000000.
22. Decimal Amount	0075	000000000000.
23. Computed credit	0076	000000000000.
24. Amount of net tax paid outside NC	0077	000000000000.
25. Lesser Value	0078	000000000000.
26. Number of states	0079	00
27. Expenses	0080	000000000000.
28. Portion of expenses for dependents	0081	000000000000.
29. Credit for expenses	0082	000000000000.
30. Other Qualifying Expenses	0083	000000000000.
31. Credit for D-400TC line 11 expenses	0084	000000000000.
32. Total Credit f-- Subtotal	0085	000000000000.
33. Nonresident and part year amount	0086	000000000000.
34. Total credit	0087	000000000000.
35. Children X 100	0088	000000000000.
36. Nonres and part year allocation	0089	000000000000.
37. Credit for Children	0090	000000000000.

Residency dates for Part Year

	Beginning	Ending
19a Primary	0069 00000000	0070 00000000
19b Spouse	0071 00000000	0072 00000000

2005 Virginia Supplemental Schedule -- MD

1FIRSTNAME12 I 11LASTNAME15XXXX SUF

505 Items

1. Filing Status **0051** 0

2. Total Exemptions **0052** 000000000000.

INCOME ADJUSTMENTS	FEDERAL INC (LOSS)	MD INCOME (LOSS)	NON-MD INC (LOSS)
3. Wages, salaries, etc.	0053 000000000000.	0054 000000000000.	0055 000000000000.
4. Taxable interest income	0056 000000000000.	0057 000000000000.	0058 000000000000.
5. Dividend Income	0059 000000000000.	0060 000000000000.	0061 000000000000.
6. Taxable refunds, credits etc.	0062 000000000000.	0063 000000000000.	0064 000000000000.
7. Alimony Received	0065 000000000000.	0066 000000000000.	0067 000000000000.
8. Business income(loss)	0068 000000000000.	0069 000000000000.	0070 000000000000.
9. Capital gain (loss)	0071 000000000000.	0072 000000000000.	0073 000000000000.
10. Other gains (losses)	0074 000000000000.	0075 000000000000.	0076 000000000000.
11. Taxable amount of pensions, etc.	0077 000000000000.	0078 000000000000.	0079 000000000000.
12. Rents, royalties, etc.	0080 000000000000.	0081 000000000000.	0082 000000000000.
13. Farm Income (loss)	0083 000000000000.	0084 000000000000.	0085 000000000000.
14. Unemployment comp insurance	0086 000000000000.	0087 000000000000.	0088 000000000000.
15. Taxable amt of SS and Tier 1	0089 000000000000.	0090 000000000000.	0091 000000000000.
16. Other income	0092 000000000000.	0093 000000000000.	0094 000000000000.
17. Total income	0095 000000000000.	0096 000000000000.	0097 000000000000.
18. Total adjustments	0098 000000000000.	0099 000000000000.	0100 000000000000.
19. Adjusted gross income	0101 000000000000.	0102 000000000000.	0103 000000000000.


Additional 505 Line items

20. Taxable net income	0104 000000000000.	28. Total credits	0112 000000000000.
21. MD Tax	0105 000000000000.	29. MD tax after credits	0113 000000000000.
22. Special nonres tax	0106 000000000000.	30. Total MD tax withheld	0114 000000000000.
23. Total MD Tax	0107 000000000000.	31. Balance due	0115 000000000000.
24. Earned income credit	0108 000000000000.	32. Overpayment	0116 000000000000.
25. Poverty level credit	0109 000000000000.	33. Refund	0117 000000000000.
26. Personal income tax credit	0110 000000000000.	34. Total Amount Due	0118 000000000000.
27. Business tax credit	0111 000000000000.		

Internal Use Form Only

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☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. 050 051 052 053, 054 055 056		1 Unemployment compensation	OMB No. 1545-0120 2005 Form 1099-G	Certain Government Payments Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		2 State or local income tax refunds, credits, or offsets		
PAYER'S Federal identification number 057	RECIPIENT'S identification number 058	3 Box 2 amount is for tax year 068	4 Federal income tax withheld \$ 069	
RECIPIENT'S name 059 Street address (including apt. no.) 060 061 City, state, and ZIP code 062, 063 064 Account number (optional) 065		5  7 Agriculture payments \$ 071	6 Taxable grants \$ 070 8 Box 2 is trade or business income ▶ <input type="checkbox"/> 072	

Form 1099-G

(keep for your records)

Department of the Treasury - Internal Revenue Service

003

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. 050 051 052 053, 054 055 056		1 Rents	OMB No. 1545-0115	Miscellaneous Income 2005 Form 1099-MISC
		\$ 067	2 Royalties	
		\$ 068	3 Other income	
PAYER'S Federal identification number 057		RECIPIENT'S identification number 058	4 Federal income tax withheld \$ 070	Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name 059		5 Fishing boat proceeds \$ 071	6 Medical and health care payments \$ 072	
Street address (including apt. no.) 060 061		7 Nonemployee compensation \$ 073	8 Substitute payments in lieu of dividends or interest \$ 074	For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code 062, 063 064		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> 075	10 Crop insurance proceeds \$ 076	
Account number (optional) 065	2nd TIN not. 066 <input type="checkbox"/>	11	12	
15		13 Excess golden parachute payments \$ 077	14 Gross proceeds paid to an attorney \$ 078	18 State income \$ 082 \$ 086
		16 State tax withheld \$ 079 \$ 083	17 State/Payer's state no. 080 081 084 085	

Form 1099-MISC

Cat. No. 14425J

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